ANNUAL REPORT

OF THE

Town of Merrimac

For the Year Ending Dec. 31

1928

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TOWN OFFICERS

SELECTMEN AND OVERSEERS OF POOR

John K. Sargent — Everett L. Jewell

*Moses S. Waterhouse

*Resigned September 17, 1928.

ASSESSORS

George B. Crofut ..... Term expires 1929
Harold Whiting ..... Term expires 1930
Clifford R. Howe ..... Term expires 1931

TOWN CLERK

Clifton B. Heath

TAX COLLECTOR

A. Raymond Waterhouse

TOWN TREASURER

Richard A. Sargent

MUNICIPAL WATER COMMISSIONERS

Louise B. Davis ..... Term expires 1929
Charles A. Lancaster ..... Term expires 1930
John Marshall ..... Term expires 1931

MUNICIPAL LIGHT COMMISSIONERS

Louis B. Davis ..... Term expires 1929
Charles A. Lancaster ..... Term expires 1930
John Marshall ..... Term expires 1931

TRUSTEES OF CEMETERIES

Homer R. Sargent ..... Term expires 1929
Clarence O. Libby ..... Term expires 1930
Richard A. Sargent ..... Term expires 1931

TRUSTEES OF PUBLIC LIBRARY

Frank E. Walker .....Term expires 1929
Abbie W. Sargent .....Term expires 1929
Laura R. Jewell .....Term expires 1930
F. Leslie Viccaro .....Term expires 1930
Alvin F. Heath .....Term expires 1931
John B. Judkins .....Term expires 1931

TRUSTEES OF KIMBALL PARK

Fred G. Newton .....Term expires 1929
Richard A. Sargent .....Term expires 1930
Herbert C. McIlvin .....Term expires 1931

CONSTABLES

James P. Donahue Leon L. Dow
George W. Goldsmith

SURVEYORS OF LUMBER AND MEASURERS OF WOOD AND BARK

John E. Currier Byron H. Sargent
Edgar P. Sargent

TREE WARDEN

Charles R. Ford

MODERATOR

Clarence O. Libby

CHIEF OF POLICE

James P. Donahue

PATROLMAN

Leon L. Dow

SPECIAL POLICE

George W. Goldsmith Alexander M. Sullivan
Clarence O. Libby Oran W. Burke
James F. Pease Obed Skillings
Edward J. O'Keefe George B. Crofut

TOWN ACCOUNTANT
James C. Pease

INSPECTOR OF MILK AND SLAUGTHERING
Fred H. G. Chase

INSPECTOR OF WIRING
D. Edward Flynn

SEALER OF WEIGHTS AND MEASURES
John A. Hutchins

MOTH SUPERINTENDENT
Charles R. Ford

FOREST WARDEN
Aaron A. Hume

BURIAL AGENT
Benjamin C. Flanders

SWORN WEIGHERS

Byron H. Sargent	Alice J. Hoyt
Edward H. Preble	Walter Stillings

ENGINEERS OF FIRE DEPARTMENT
Aaron A. Hume Fred O. Bailey J. Arthur Ollis

SUPERINTENDENT OF STREETS
Edward C. Emerson

TOWN FOREST COMMITTEE

James T. Colgan	Term expires 1929
Charles R. Ford	Term expires 1930
Frank N. Rand	Term expires 1931

REGISTRARS OF VOTERS

Clifton B. Heath	J. H. Parker Thornell
George W. Berry	Isaac A. Williams

SCHOOL COMMITTEE

Harry A. Pease	Term expires 1929
Fred E. Sweetsir	Term expires 1930
Irving M. Manning	Term expires 1931

LIST OF APPROPRIATIONS

Appropriations voted at the annual Town meeting March 5, 1928, and the special Town meeting July 2, 1928.

General Government	
Moderator	$15.00
Selectmen	750.00
Accountant	1,000.00
Treasurer	300.00
Tax Collector for 1927	785.00
Assessors	700.00
Town Counsel	100.00
Town Clerk	250.00
Registrars	125.00
Election Officers	280.00
Town Hall Maintenance	750.00
Town Hall Repairs	300.00
Bonding Town Officers	250.00
Protection of Persons and Property	
Police Department	4,700.00
Fire Engineers	200.00
Fire Department	2,800.00
Hydrant Service	1,906.20
Motorizing Port Fire Department	1,500.00
Insuring members of Fire Department	300.00
Sealer of Weights and Measures	75.00
Inspector of Wiring	100.00
Moth Department	850.00
Tree Warden	150.00
Forest Warden	100.00
Town Forest	300.00
Setting out trees on streets	150.00

Health and Sanitation	
Board of Health	250.00
Public Health Nurse	1,600.00
Inspector of Animals	100.00
Inspector of Slaughter	50.00
Inspector of Milk	25.00
Essex County Tuberculosis Hospital	545.15
Tiling Adams Street	900.00
Tiling Mill Street	2,500.00
Highways	
Highway Department	5,500.00
Snow Department	2,000.00
Sidewalks, Railings, Bridges	500.00
Permanent Sidewalks	1,000.00
Rocks Bridge	600.00
Street Lights	1,226.48
Cutting Brush on Roadside	200.00
Charities	
Public Welfare	6,000.00
Soldiers Relief	950.00
Schools	
School Committee Salaries	175.00
School Department	28,825.00
Public Library	850.00
Unclassified	
Memorial Day	200.00
Printing	600.00
Miscellaneous	800.00
Lighting Town Buildings	526.56
Water in Town Buildings	100.00
Insurance	1,185.00
Reserve Fund	1,000.00
Collection of the Thomas H. Hoyt fund	1,000.00

Interest	1,100.00
Maturing Debt	5,000.00
Cemeteries	1,400.00
Light Extension (Frye)	1,595.00
Light Extension (Perkins)	684.50
Water Extension (E. Main St.)	3,000.00
Water Extension (Cemetery)	100.00
	$92,823.89

APPROPRIATION RECOMMENDED FOR 1929

To the Citizens of the Town of Merrimac:

Your committee feels very strongly that the proceedure necessarily followed under the existing town by-law of merely passing upon departmental appropriations is most unsatisfactory. These appropriations are made annually with but slight variations in amounts, depending upon conditions for the particular year for which they are recommended, while the committee is not requested to pass upon the large appropriations for special purposes which each year appear in the warrant for the town meeting under special articles It is these latter appropriations which to a very large extent determine the tax rate and it seems logical to assume that if these matters were referred to a committee for its consideration and recommendation the town meeting could consider them to far greater advantage than under present conditions. We earnestly recommend that the finance committee be empowered to consider and report its recommendations to the annual town meeting upon every article in the warrant involving the appropriation of any money.

We recommend the following appropriations for the year 1929:

General Government	
Moderator	15.00
Selectmen, Chairman	550.00
Other two, an aggragate of	300.00
Accountant	1,100.00
Treasurer	300.00

Tax Collector for 1928	815.00
Assessors	700.00
Town Counsel	100.00
Town Clerk	250.00
Registrars	125.00
Election Officers	100.00
Town Hall Maintenance	800.00
Town Hall Repairs	300.00
Bonding Town Officers	210.00
Protection of Persons and Property	
Police Department	4,700.00
Fire Engineers	200.00
Fire Department	2,800.00
Hydrant Service	2,370.00
Sealer of Weights and Measures	75.00
Inspector of Wiring	100.00
Moth Department	850.00
Tree Warden	150.00
Forest Warden	100.00
Town Forest	225.00
Setting out trees on streets	150.00
Health and Sanitation	
Board of Health	250.00
Public Health Nurse	1,600.00
Inspector of Animals	100.00
Inspector of Slaughter	50.00
Inspector of Milk	25.00
Essex County Tuberculosis Hospital	626.97
Highways	
Highway Department	5,500.00
Snow and Washouts	3,000.00
Sidewalks, Railings, Bridges	500.00
Permanent Sidewalks	1,000.00
Rocks Bridge	700.00
Street Lights	1,275.78
Cutting brush on roadside	200.00

Charities	
State Aid	144.00
Public Welfare	9,000.00
Soldiers Relief	1,500.00
Mothers Aid	1,000.00
School and Library	
School Committee Salaries	175.00
School Department	29,825.00
Public Library	850.00
Unclassified	
Memorial Day	200.00
Printing	500.00
Miscellaneous	800.00
Lighting Town Buildings	633.48
Water in Town Building	100.00
Insurance	1,495.22
Reserve Fund	1,000.00
Interest	900.00
Maturing Debt	2,000.00
Enterprises and Cemeteries	
Cemeteries	1,400.00
	$83,735.45

ERNEST W. HASKELL,
BYRON H. SARGENT,
JOHN K. SARGENT,
HOWARD C. LOVELL,
F. LESLIE VICCARO,

Appropriation Committee.

REPORT OF SELECTMEN

To the Citizens of the Town of Merrimac:

The Selectmen, in submitting their report for the year ending Dec. 31, 1928, believe that they are giving an accounting of the Town's business that will compare favorably with other years.

Highway Department

We feel that the Town should do something along the line of permanent road construction. With the increasing number of automobiles travelling the roads on the outskirts of the Town it is impossible to keep them in good repair under present conditions. Considerable gravel was put on the roads last year. But we would recommend that a special appropriation be made for gravelling the roads in addition to the regular Highway Appropriation. This would leave more money available for oiling.

All roads that are in proper condition should be oiled if they are to withstand the severe usage of the present travel.

We would also recommend that the Town purchase a truck for the use of the Highway Department. Almost enough money is spent in hiring a permanent truck each year to pay for a good truck.

Permanent Sidewalks

More money was appropriated for permanent sidewalks than usual, consequently we were able to build a large amount of cement walk. We recommend that this policy be continued as there are many more sidewalks that need to be rebuilt.

Poor Department

We are very sorry to report that the appropriation for this department has been largely overdrawn. Owing to the fact that labor conditions have not been of the best, many who would not otherwise have been obliged to do so, have applied to the Town for aid. We have received $1,443.72 from the State Department of Public Welfare and other Towns and there is due the Town $1,919.14 from the same sources. This makes a total of $3,362.86 which we have been obliged to spend for the aid of those who have no settlement in this Town. When this amount is deducted from the total amount spent in this department it makes the Town's expense seem much less.

It may seem to some who do not know all of the conditions, that we have been too liberal with this aid. We have tried at all times to be fair to those who are unfortunate and need aid and also to the citizens of the Town who are furnishing the aid.

We recommend a larger appropriation in this department so it will not be necessary to overdraw every year.

JOHN K. SARGENT,
EVERETT L. JEWELL,

Selectmen of Merrimac.

REPORT OF THE TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

Gentlemen:

The financial Report of the Town of Merrimac ending December 31, 1928, is herein presented.

The report is in accord with the system installed by the Division of Accounts, Department of Corporations and Taxation.

I wish to extend my sincere thanks for the co-operation of the various departments and commissions for their assistance in carrying out the duties of the office, and look forward for the same support the ensuing year.

Respectfully submitted,

JAMES C. PEASE,
Town Accountant.

RECEIPTS

TAXES

Year 1924		
Town Tax Title Redeemed	$255.88	
Year 1925		
Town Tax Title Redeemed	246.75	
Year 1926		
Town Tax Title Redeemed	320.82	
Year 1927—Town	16,856.05	
Year 1928—Town	59,843.43	
		$77,522.93

Income Tax, 1927, Commonwealth	$350.00
Income Tax, 1928, Commonwealth	10,160.00
Corporation Tax, 1925, Public Service, Commonwealth	4.76
Corporation Tax, 1926, Public Service, Commonwealth	1.79
Corporation Tax, 1927, Public Service, Commonwealth	349.25
Corporation Tax, Businness, Commonwealth	2,140.91
National Bank Tax, Commonwealth	147.38
Trust Company Tax, Commonwealth	2.94
	13,157.03

LICENSES AND PERMITS

Licenses	
Victualers	$14.00
Pool	6.00
Milk	9.50
Dance	32.00
Filling Station	13.00
Alcohol	3.00
Taxi	1.00
Auto Dealer	5.00
2nd hand Auto Dealer	2.00
Garage	2.00
Auctioneer	4.00
Oleo	1.50
Revolver	3.50
Pedlers	48.00
Slaughter	5.00
Undertaker	1.00

Innholders	3.00	
Junk	25.00	
		178.50
Permits		
Gasoline Storage		11.00
		$90,869.46

FINES

Court	$597.00	
Library	54.53	
		$651.53

GRANTS AND GIFTS

From State:		
School Fund	$2,074.41	
Superintendent of Schools	483.34	
Tuition of State Wards	626.30	
Vocational	3.00	
From County:		
Dog Licenses	181.18	
		3,368.23

SPECIAL ASSESSMENTS

For Expenses:		
Moth 1927	$ 45.85	
Moth 1928	175.50	

GENERAL GOVERNMENT

Town Hall Openings	$480.00	
Town Offices Rent	468.00	
		948.00

PROTECTION OF PERSONS AND PROPERTY

Town Forest:		
Sale of Wood		36.00
Sale of Trees		60.00

HEALTH AND SANITATION

Health:		
Health Nurse Fees	$192.80	
From other Towns:		
Contagious Diseases	12.00	
		204.80

HIGHWAYS

From State:		
Gypsy Moth	$ 28.30	
1928 Contract, Sc. 26, Chp. 81	3,000.00	
From other sources:		
Sale of Materials	23.80	
Use of Tractor	27.50	
School Department	10.00	
Kimball Park	17.65	
		3,107.25

CHARITIES

Reimbursements for Relief, given from:		
State	$566.06	
Cities and Towns	796.15	
Individuals	81.51	
		1,443.72

SOLDIERS BENFITS

State Aid	$ 84.00	
Veterans Exemption	67.50	
Other Towns	162.74	
		304.24

WATER DEPARTMENT

Water Rates	$9,618.59	
From Light Department:		
Station Wages	588.00	
Repairs Lines	767.15	
Offices Expenses	181.80	
Rent	350.00	
Street Lines	580.00	
		12,085.54

LIGHT DEPARTMENT

Sales	$32,007.28	
From Water Department:		
Use of Truck	111.04	
		32,118.32

CEMETERIES

Sale of Lot	35.00

INTEREST

On Deposits	$111.97	
On Taxes	792.23	
On Tax Titles	178.92	
		1,083.12

LOANS

Anticipation of Revenue	$40,000.00

AGENCY AND TRUST
TRUST

Cemetery Perpetual Care Deposit	650.00	
Cemetery Perpetual Care Income		
Used for Grading	31.65	
Used for Care of Lots	353.50	
Public Library Deposit	30,755.02	

Public Library Income		
T. H. Hoyt Fund	1,232.32	
Public Library		
Used for Books	22.95	
Kimball Park		
Used for Care	120.50	
		33,165.94

REFUNDS

Highway	$69.31	
Railings	30.00	
Light Department	23.12	
Tax Collector	74.01	
Treasurer	30.63	
Town Hall	.75	
School	2.50	
		230.32

UNCLASSIFIED

Tax Titles	34.69
Total Receipts	$219,967.51
Cash Balance, January 1, 1928	6900.15
	$226,867.66

EXPENDITURES

GENERAL GOVERNMENT

LEGISLATIVE

Salaries and Wages:		
Moderator	$15.00	$15.00

SELECTMEN'S DEPARTMENT

Salaries and Wages:		
Chairman	450.00	
Other two	261.55	711.55

ACCOUNTING DEPARTMENT

Salaries and Wages:		
Town Accountant	958.32	958.32

TREASURER'S DEPARTMENT

Town Treasurer	300.00	300.00

COLLECTOR'S DEPARTMENT

Salaries and Wages:		
Tax Collector for 1927	785.00	785.00

ASSESSORS DEPARTMENT

Salaries and Wages:		
Clerk	273.33	
Other two	426.67	700.00

LAW DEPARTMENT

Salaries and Wages:		
Town Counsel	100.00	100.00

TOWN CLERK'S DEPARTMENT

Salaries and Wages:		
Town Clerk	250.00	250.00

ELECTION AND REGISTRATION

Salaries and Wages:		
Election Officers	308.00	
Registrars	125.00	433.00

BONDING TOWN OFFICERS

Light Department Collector	20.00	
Light Manager	5.00	
Town Clerk	4.00	
Tax Collector	120.00	
Treasurer	60.00	209.00
Other Finance Offices and Accounts		
Certification of Town Notes	8.00	8.00

TOWN HALL MAINTENANCE

Salaries and Wages:		
Janitor	50.00	
Openings	225.00	275.00
Other Expenses:		
Fuel	349.61	
Light Bulbs	23.15	
Janitors Supplies	27.65	
New Chairs	32.97	
Typewriter Repairs and Parts	15.00	
Tuning Piano	5.00	453.38

TOWN HALL REPAIRS

Plumbing	65.66	
Electric Wiring & Fixtures	110.03	
Town Clock	32.50	208.19
Total for General Government		$5,406.44

PROTECTION OF PERSONS AND PROPERTY
POLICE DEPARTMENT

Salaries and Wages:		
Chief	$2,000.00	
Night Patrolman	1,825.00	
Special Police	493.50	$4,318.50
Other Expenses:		
Transportation	$221.25	
Posting Warrants	17.00	
Telephone	23.90	
Traffic Paint	31.99	
Investigating	3.00	
Equipment	6.45	
Postage	.73	
Office Supplies	12.21	
Towing and Storing Abandoned Car	20.00	

Repairs on Grappling Iron	2.33	
Care of Minor	3.00	
Photographic Work (Fatal Accident)	4.00	
Lumber for Cells	.95	
Meals and Care of Prisoners	16.70	
Miscellaneous	15.75	379.26
		$4,697.76

FIRE DEPARTMENT

Salaries and Wages:		
Engineers	$ 200.00	
Clerk	10.00	
Call Men	1,269.01	
Superintendent of Fire Alarm	125.00	
Stewards	110.00	
Special	8.00	1,722.01
Equipment and Repairs:		
Apparatus	$ 63.46	
Hose	94.00	
Repairs on Equipment	252.79	
Fire Alarm Box Repairs	134.03	544.28
Fuel:		
Coal and Wood		211.14
Maintenance of Buildings:		
Plumbing		230.21
Other Expenses:		
Insurance on Motor Pumping Engine	$48.60	
Insurance on Fire Truck	38.50	
Insurance on Port Truck	42.66	
Hauling Hose	15.00	
Gas and Oil	41.13	
Chemicals	27.31	

Supplies	22.90	
Operator Licenses	6.00	
Postage	1.00	
Telephone	7.90	
Light Bulbs	7.20	258.20
		$2,965.84

Motorizing Merrimac Port Hose No. 2		
Chassis	$1,190.00	
Chemical Tank	100.00	
Chemical Hose Basket	10.00	
Ladder Extension	86.32	
Painting Truck	60.00	
Seat	9.00	$1,455.32
Insuring Members of Fire Department		
Premium—One Year—		293.35

MOTH DEPARTMENT

Salaries and Wages:		
Superintendent	$334.25	
Labor	255.00	
Other Expenses:		
Teams	83.50	
Insecticides	106.92	
Shop Rent	48.00	
Gas	6.08	
Oil Pump	1.75	835.50

TREE WARDEN

Salaries and Wages:		
Superintendent	$59.50	
Labor	77.75	154.25

FOREST WARDEN

Labor	$51.00	
Supplies	16.81	67.81

SETTING OUT TREES ON STREETS

Labor	54.00	
Trees (From Town Forest)	60.00	114.00

TOWN FOREST

Salaries and Wages:		
Superintendent	$105.00	
Labor	112.75	
	$217.75	
Other Expenses:		
Teams	4.00	
Express on Trees	1.32	223.07
Inspector of Wiring		
Salary		100.00
Sealer of Weights and Measures		
Salary		75.00
Total for Protection of Persons and Property		$10,981.90

HEALTH AND SANITATION

HEALTH DEPARTMENT

Vital Statistics:		
Returning Births	$ 6.25	6.25
Contagious Diseases:		
Board and Treatment	12.00	
Ambulance	5.00	
Surgical Appliances	15.25	
Burying Dead Animals	5.00	37.25
Other Expenses:		
Lungmotor Supplies	$26.45	
Lumber for Outhouse	4.58	
License Blanks	5.37	
Serving legal paper	2.75	39.15

Green Street Drain:		
Labor	$108.88	
Supplies	1.50	110.38
		$193.03
Public Health Nurse:		
Salary	$1,125.00	
Rent of Office	132.50	
Rent of Garage	8.00	
Light	7.20	
Gas for Automobile	44.53	
Medecine	.50	
Automobile accessories	22.15	
Postage	2.12	
Labor on automobile	94.25	
Registration Fees (1928 and 1929)	20.00	1,456.25
Essex County Hospital:		
Maintenance		545.15
Inspection:		
Inspector of Animals	$100.00	
Inspector of Slaughter	50.00	
Inspector of Milk	25.00	175.00
Sanitation:		
Tiling Mill Street:		
Superintendent	$ 138.05	
Labor	1,763.90	
Pipe and Fittings	1,551.50	
Surveying	22.00	
Cement	79.05	
Sharpening Tools	7.10	
Lumber	14.80	
Grates and Frames	33.50	
Hardware	8.91	3,618.81

Tiling Adams Street:		
Superintendent	76.45	
Labor	683.60	
Pipe and Frames	297.71	
Cement	28.90	
Sharpening Tools	3.85	1,090.51
Total for Health and Sanitation		$7,078.75

HIGHWAYS

General Administration:		
Superintendent of Streets		$635.18
General:		
Superintendent Truck	$1,287.63	
Labor	4,327.68	
Sewer Pipe	151.36	
Asphalt	1,238.02	
Tarvia	368.80	
Calcium Chloride	59.72	
Road Grader Parts	89.75	
Repairs on Tractor	64.17	
Fuel Tank for Tractor	17.32	
Lumber	10.38	
Gas	81.85	
Express	2.32	
Freight	36.64	
Supplies	20.69	
Motor Oil	32.34	
Registration Fee—Tractor (1928 and 1929)	4.00	
Cold Patch	60.14	7,852.81
		$8,487.99

SNOW REMOVAL

General Administration:		
Superintendent		$160.60
General:		
Superintendent Truck	$147.00	
Labor	589.00	
Fuel for Storehouse	58.85	
Repairs on Tractor	53.15	
Gas and Oil	51.49	
Snow Fence	12.00	
Relaying Wall	8.00	
Fuel Tank	17.33	
Freight	1.00	
Supplies	16.63	
Repairs on Store House	.75	
Blade Type Plow	300.00	
Shoe Plates for Tractor	25.00	1,280.20
		$1,440.80

SIDEWALKS, RAILINGS, BRIDGES

General Administration:		
Superintendent		$56.35
General:		
Superintendent Truck	$ 88.00	
Labor	189.08	
300 feet Road Guard	81.48	
Lumber	1.90	
Cinders	27.15	
Repairing Railings	28.72	416.33
		$472.68
Permanent Sidewalks:		
Main Street	$518.25	
Grove Street	395.00	
Church Street	84.38	997.63

Rocks Bridge:		
Maintenance		$281.16
Cutting Bushes on Roadside:		
Labor	$175.00	
Horse Hire	21.00	
Supplies	3.90	199.90
Total for Highways		$11,880.16

CHARITIES

PUBLIC WELFARE DEPARTMENT

Outside Relief by the Town:		
Groceries and Provisions	$1,768.08	
Coal and Wood	657.35	
Board and Care	3,649.98	
Medicine and medical attendance	435.65	
Cash Aid	1,157.84	
State Institutions	807.70	
Rent	860.50	
Clothing	66.60	
Burial	262.50	
Transportation	17.00	
Ambulance	20.00	9,703.20
Relief by other Cities and Towns:		
Cities		60.00
		$9763.20

SOLDIERS BENEFITS

State Aid:		
Cash		108.00
Soldiers Relief:		
Groceries and Provisions	$1,272.33	
Coal and Wood	222.50	

Rent	305.00	
Medical attendance	93.00	1,892.83
Total for Charities		$11,764.03

SCHOOLS

SCHOOL DEPARTMENT

General:		
School Committee Salaries	$175.00	
School Superintendent Salary	641.01	
School Committee Expenses	43.90	
School Superintendent Expenses (office)	60.72	
Truant Officer	50.00	
School Physician	50.00	
School Census	25.00	
Health	276.00	
Superintendent Traveling Expenses	96.22	1,417.85
Teachers Salaries:		
High	$6,995.75	
Elementary	9,785.87	
Special	720.00	17,501.62

TEXT BOOKS AND SUPPLIES

High:		
Text and Reference Books	$423.68	
Supplies	531.57	955.25
Elementary		
Text and Reference Books	$978.52	
Supplies	613.92	1,592.44
Tuiton:		
Elementary		60.00

Transportation:		
Car Tickets	$ 240.00	
Trucks and Automobiles	2,149.00	
Insurance (Motor Vehicle Liability)	297.20	2,686.20
Janitor Services:		
High	$400.00	
Elementary	591.25	991.25
Fuel:		
High	$ 756.26	
Elementary	1,058.14	1,814.40

MAINTENANCE OF BUILDINGS AND GROUNDS

High:		
Repairs	$297.95	
Janitors Supplies	28.10	
Cleaning Rooms	57.85	
Hauling Ashes	$18.00	
Gas	2.14	404.04
Elementary:		
Repairs	$1,001.18	
Janitors Supplies	83.00	
Cleaning Rooms	231.09	
Inspection of Heating Plant	5.00	1,320.27

FURNITURE AND FURNISHINGS

High	$141.08	
Elementary	219.14	360.22
Other Expenses:		
High	$46.55	
Elementary	27.00	73.55
Total for Schools		$29,177.09

LIBRARY

Salaries:		
Librarian		$300.00
Books and Periodicals:		
Books	$350.25	
Periodicals	32.50	
		382.75
Binding:		
Book Binding		37.50
Other Expenses:		
Heating Rooms	50.00	
Cleaning Rooms	11.20	
Postage	3.50	
Light Bulbs	1.50	
Express	2.08	
Librarian's Expense	3.18	
New Screen Doors	46.10	
		117.56
		837.81
D. J. Poore Book Fund:		
Books		22.95
Total for Libraries		860.76

RECREATION

Kimball Park:		
Amos Weed Maintenance Fund:		
Labor	75.35	
Shrubs	26.00	
Tarvia and Sand	17.65	
Supplies	1.50	
Total for Recreations, Celebrations, and Entertainments		120.50

UNCLASSIFIED

Memorial Day:		
American Legion	100.00	
Grand Army of Republic	100.00	200.00
Printing:		
1927 Town Reports	185.75	
Tax Collector's Department	28.50	
Town Clerk's Department	12.25	
Highway Department	4.00	
Elections	276.00	
Registrars	70.58	577.08
Insurance:		
Tax Collector (Burglar, Messenger, Holdup)	55.00	
Tractor (Fire and Motor Liability)	122.10	
Health Nurse Auto (Fire, Theft, Motor Liability)	73.30	
Town Buildings (Fire)	484.85	
Workmen's Compensation Employers Liability	423.97	1,159.22

MISCELLANEOUS

Selectmen:		
Stationery	35.09	
Express	2.56	
Post Office Box Rent	1.35	
Traveling Expenses	33.85	72.85
Treasurer:		
Stationery and Postage		106.84
Tax Collector:		
Stationery and Postage		32.94
Assessors:		
Deeds, Abstracts, etc.	44.95	
State Book	50.00	

Poll Tax Books	99.00	
Traveling Expenses	10.50	
Stationery and Postage	27.72	232.17
Accountant:		
Traveling Expenses	25.76	
Stationery and Postage	40.39	66.15
Town Clerk:		
Recording births, deaths, marriages	91.00	
Postage	8.10	
Supplies	11.45	
Telephone	.20	
Express	.46	
Qualifying officers and acknowledgements	22.25	133.46
Highway:		
Surveying Harriman Road	12.00	
Drawing papers Harriman Road	9.55	
Adjustment on Culvert	.70	22.25
Trust Funds:		
Serving order to render accounting (T. H. Hoyt Library Fund)	4.60	4.60
Town Hall Maintenance:		
Telephone (Jan. 1, 1928 to Jan. 1, 1929)		113.47
		784.73
Reserve Fund:		
State Aid	108.00	
Election Officers	28.00	
Tree Warden	4.25	
Tiling Adams Street	190.51	
Tiling Mill Street	669.24	1,000.00

Thomas H. Hoyt Bequest Collection:		
Legal Services	350.00	
Expenses	35.50	385.50
Total for Unclassified		$4,106.53

PUBLIC SERVICE ENTERPRISES

ELLECTRIC LIGHT DEPARTMENT

Administration:		
Commissioners	$ 75.00	
Manager	1,318.95	
Collector	799.92	
Collector's Expense	60.27	
Office Supplies	26.65	
Care of Office	52.00	
Printing	117.95	
Envelopes	109.60	
Envelope Sealer	30.00	
Office Chairs	20.50	
Addressograph Supplies	57.85	
Rent of office to Town	84.00	
All others	4.50	2,757.19
Station:		
Rent of Station—		
To Water Department	350.00	
Station Wages—		
To Water Department	588.00	
Tools	87.37	
Current purchased	16,136.04	17,161.41
Construction:		
Meters	389.75	
Transformers	723.36	
Repairs of Meter and Transformers	131.64	
Wire	1309.11	
Poles	1,319.13	

Freight	487.08	
Trucking	71.65	
Cross Arms, Goose Necks, Eye Bolts	257.19	
Labor	1,334.09	6,023.00
General:		
Motor Truck	1,252.00	
Motor Truck Maintenance	397.28	
Motor Truck Insurance	50.75	
Municipal Light Tax	13.18	
Lamps	520.70	
Merchandise	757.95	
Depreciation Fund	1,286.45	
Repairing Street Lines	767.15	
Compensation Insurance	147.15	
Membership—Municipal Lighting Association	15.00	
Street Lines	580.00	
Office Expense—To Water	181.80	
Supplies	526.62	6,496.03
		$32,437.63

WATER DEPARTMENT

Administration:		
Commissioners	75.00	
Superintendent	830.52	
Clerk	509.22	
Stamps	78.00	
Telephone	61.60	
Rent of Office to Town	84.00	
Fuel for office	229.55	
Care of office	52.00	
Office Supplies	63.32	1,983.91
General:		
Labor	2,685.23	

Meter	185.41	
Supplies	366.03	
Compensation Insurance	85.33	
Freight	22.92	
Trucking	62.37	
Repairs	51.21	
Merchandise	454.74	3,913.24
Light Dept., use of truck		111.04
Pumping Station:		
Engineer	1,653.00	
Fuel	2,765.28	
Oil, Waste, Packing	93.99	
Repairs on Building	79.70	
Valves	76.75	
Boiler Cleaner	78.00	
Boiler Insurance	103.70	4,850.42
Construction:		
Hydrants	139.00	
Pipe and Connections	1,411.98	
Freight on Pipe	109.55	
Labor	682.96	2,343.49
		$13,202.10

CEMETERIES

Salaries and Wages:		
Superintendent	382.50	
Labor	938.74.	1,321.24
Other Expenses:		
Weed Killer	49.50	
Grass Seed	4.50	
Dressing	3.00	
Sharpening Mower	6.00	
Supplies	13.68	76.68

Cemetery Perpetual Care Funds:		
Labor—Grading Lots		11.00
Total for Cemeteries		$1,408.92

INTEREST

Temporary Loans:		
Anticipation of Revenue	681.18	
General Loans:		
Land Damage	40.00	
Essexx County Tuberculosis Hospital	43.75	
Tractor	61.87	
Fire Truck	41.25	
Motor Pumping Engine	80.00	
Water Bonds	700.00	
Total for Interest		1,648.05

MUNICIPAL INDEBTEDNESS

TEMPORARY LOANS

Anticipation of Revenue	40,000.00

GENERAL LOANS

Land Damage	1,000.00
Essex County Tuberculosis Hospital	2,000.00
Tractor	2,000.00
Fire Truck	1,000.00
Motor Pumping Engine	1,000.00

PUBLIC SERVICE ENTERPRISE LOANS

Water	3,500.00
Total for Municipal Indebtedness	$50,500.00

AGENCY, TRUST AND INVESTMENT

Agency:		
State Tax	3,060.00	
County Tax	4,291.47	
State Highway Tax	446.20	
Municipal Light Tax	13.18	7,810.85
Trust:		
Cemetery Perpetual Care:		
Deposit		650.00
Thomas H. Hoyt Library:		
Principal Deposit	30,755.02	
Income Deposit	1,232.32	31,987.34
Total for Agency, Trust and Investments		$40,448.19
Refunds:		
Tax Collector	79.51	
Tax Titles	36.69	116.20
Less Transfers:		
Reserve Fund to Various Departments		1,000.00
Total Payments		$220,137.25
Cash Balance, Dec. 31, 1928		6,730.41
		$226,867.66

RECAPITULATION

1928	Appropriations	Transfers	Expenditures	Balances
General Government				
Moderator	15.00		15.00	
Selectmen	750.00		711.55	38.45
Accountant	1,000.00		958.32	41.68
Treasurer	300.00		300.00	
Tax Collector 1927	785.00		785.00	
Assessors	700.00		700.00	
Town Counsel	100.00		100.00	
Town Clerk	250.00		250.00	
Registrars	125.00		125.00	
Election Officers	280.00		280.00	
Town Hall Maintenance	750.00		736.45	13.55
Town Hall Repairs	300.00		200.12	99.88
Bonding Town Officers	250.00		209.00	41.00
Protection of Persons and Property				
Police Department	4,700.00		4,697.76	2.24
Fire Engineers	200.00		200.00	
Fire Department	2,800.00		2,765.84	34.16
Hydrant Service	1,906.20		C1,906.20	
Motorizing Port Fire Dept.	1,500.00		1,455.32	44.68
Insuring Members Fire Dept.	300.00		293.35	6.65
Sealer of Weights and Measures	75.00		75.00	
Inspector of Wiring	100.00		100.00	
Moth Department	850.00		835.50	14.50
Tree Warden	150.00		150.00	
Forest Warden	100.00		67.81	32.19
Town Forest	300.00		223.07	76.93
Setting out Trees on Sts.	150.00		114.00	36.00
Health and Sanitation				
Board of Health	250.00		193.03	56.97
Public Health Nurse	1,600.00		1,456.25	143.75
Inspector of Animals	100.00		100.00	
Inspector of Slaughter	50.00		50.00	

Inspector of Milk	25.00		25.00	
Essex Co. T. B. Hospital	545.15		545.15	
Tiling Mill Street	2,500.00		*2,949.57	
Tiling Adams Street	900.00		900.00	
Highways				
Highway Department ...	5,500.00	A3,000.00	8,487.99	12.01
Snow Removal	2,000.00		1,440.80	559.20
Sidewalks, Railings, Bridges	500.00		472.68	27.32
Permanent Sidewalks ...	1,000.00		997.63	2.37
Rocks Bridge	600.00		281.16	318.84
Street Lights	1,226.48		D1,226.48	
Cutting Brush on Roadside	200.00		199.90	.10
Charities and Soldiers Benefits				
Public Welfare	6,000.00		*9,763.20	
Soldiers Welfare	950.00		*1,892.83	
Schools and Libraries				
School Committee Salaries	175.00		175.00	
School Department	28,825.00	B181.18	29,002.09	4.09
Public Library	850.00		837.81	12.19
Unclassified				
Memorial Day	200.00		200.00	
Printing	600.00		577.08	22.92
Miscellaneous	800.00		E795.73	4.27
Lighting Town Buildings	526.56		526.56	
Water in Town Buildings	100.00		100.00	
Insurance	1,185.00		1,159.22	25.78
Reserve Fund	1,000.00		F1,000.00	
Interest and Maturing Debt				
Interest	1,100.00		948.05	151.95
Maturing Debt	7,000.00		7,000.00	
Public Enterprises and Cemeteries				
Cemeteries	1,400.00		1,397.92	2.08
Light Extension (Frye) .	1,595.00		G1,595.00	
Light Extension (Perkins)	684.50		H684.50	

Water Extension	3,000.00		I3,000.00	
Water Extension	100.00		J100.00	
Trust				
T. H. Hoyt Fund, Collection of	1,000.00		385.50	614.50
Sub Total	92,823.89	3,181.18	93,564.82	2,440.25
Interest Water Bonds ...		700.00	700.00	
Water Bonds		3,500.00	3,500.00	
Temporary Loans		40,000.00	40,000.00	
State Taxes		3,519.38	3,519.38	
County Taxes		4,291.47	4,291.47	
Tax Costs		79.51	79.51	
Principal—Trust Funds .		30,755.02	30,755.02	
Income—Trust Funds ...		1,882.32	1,882.32	
Light Dept. Surplus		4,000.00		4,000.00
Light Department (1927 balance)	10,650.04	25,838.82	28,405.09	8,083.77
Water Department (1927 balance)	2,049.80	7,885.54	8,095.90	1,839.44
Tax Titles		33.69	33.69	
Light Dept. (To Town) .		2,279.50		2,279.50
Kimball Park—Maint. ..		120.50	120.50	
Cemetery—Grading Lots		11.00	11.00	
Public Library, Book Acct.		22.95	22.95	
Public Welfare		*3,763.20		
Soldiers Relief		*942.83		
Tiling Mill Street		*449.57		
	$105,523.73	$133,256.48	$220,137.25	$18,642.96

A—$3000 from State.
B—$181.18 from County.
C—$1,906.20 transferred to Water Department.
D—$1,226.48 transferred to Light Department.
E—$526.56 transferred to Light Department.
F—$1,000.00 transferred to various departments.
G—$1,595.00 transferred to Town.
H—$684.50 transferred to Town.
I—$3,000.00 transferred to Water Department
J—$100.00 transferred to Water Department.
*—Overdrawn Accounts.

CEMETERY PERPETUAL CARE TRUST FUNDS

	Original Amount	Balance Dec. 31, 1927	Interest 1928	Expended 1928	Balance Dec. 31, 1928
Daniel M. Means	100.00	100.00	4.55	3.00	101.55
Frank C. Williams ...	100.00	101.68	4.59	3.00	103.27
Melville A Cunningham	100.00	102.32	4.64	3.00	103.96
Charles A. Wallace ..	100.00	101.05	4.59	3.00	102.64
George W. and Olive O. Judkins ..	150.00	164.73	7.47	5.00	167.20
George S. Sargent ...	100.00	115.64	5.25	3.00	117.89
William MacDiamind .	150.00	162.58	7.39	3.00	166.97
William H. Young ...	100.00	102.67	4.64	3.00	104.31
Justin-Clement	75.00	80.96	3.65	2.50	82.11
Everett Carlton	100.00	106.13	4.82	4.00	106.95
Emma P. Emerson ...	100.00	107.49	4.86	3.50	108.85
John H. Cleary	100.00	113.43	5.13	2.00	116.56
John W. Foster	150.00	162.43	7.39	5.00	164.82
A. E. Porter	150.00	184.79	8.37	3.00	190.16
M. A. Gassett	100.00	108.39	4.91	3.00	110.30
J. W. Johnson	100.00	109.87	4.97	3.00	111.84
Warren E. Wallace ...	100.00	112.51	5.11	3.00	114.62
Lilla P. Laraway	100.00	109.08	4.95	3.00	111.03
D. J. Poore	300.00	392.96	17.84	6.00	404.80
Rhoda S. Poore	200.00	295.87	13.44	5.00	304.31
Otis W. Little	200.00	261.21	11.88	5.00	268.09
Susan G. Sargent	75.00	81.90	3.69	2.00	83.59
Marietta B. Sargent ...	250.00	414.41	18.84	4.00	429.25
Caroline S. Noyes ...	100.00	123.01	5.58	3.50	125.09
Adeline Whittier	100.00	116.46	5.29	3.00	118.75
J. Warren Sargent ...	100.00	112.21	5.09	12.25	105.05
Ruth C. Rowell	200.00	305.39	13.88	6.00	313.27
Sarah A. Pattee (Locust Grove)	175.00	239.15	10.87	5.00	245.02
Sarah A. Pattee (Church Street)	125.00	151.87	6.89	5.00	153.76
I. B. Little	337.87	477.05	21.69	6.00	492.74
John Bancroft	50.00	51.25	2.32	2.00	51.57
Aaron Bancroft	50.00	50.69	2.28	2.00	50.97
Thomas D. Nelson ...	150.00	199.38	9.05	5.00	203.42

Mabel Jones Sheperdson	100.00	107.91	4.89	4.00	108.80
Henry E. Crosby	100.00	110.66	5.02	3.00	112.68
A. Linda Little	150.00	181.35	8.23	6.00	183.58
Mrs. Gilman H. Hoyt .	100.00	111.59	5.07	3.00	113.66
Etta H. Colby	100.00	104.94	4.75	4.00	105.69
Phineas Chase	100.00	100.24	4.55	3.00	100.55
Charles A. Bridges ...	100.00	115.88	5.25	3.00	118.13
Louise Clement	100.00	126.67	5.74	3.00	129.41
Carrie C. Noyes	150.00	193.11	8.77	5.00	196.88
W. O. Smiley	100.00	115.47	5.25	3.00	117.72
Hattie and Carrie Baxter	100.00	117.84	5.33	3.00	120.17
Parmelia Trefethen ..	100.00	124.71	5.65	3.00	127.36
Ida E. Stevens	125.00	149.71	6.79	4.00	152.50
Mary Ann Chase	100.00	112.26	5.09	4.00	113.35
Stuart, Chase, Sargent	150.00	157.31	7.13	4.00	160.44
Charles A. Noyes	75.00	85.70	3.87	3.50	86.07
Mason W. R. Downing	125.00	144.36	6.55	5.00	145.91
William Gilday	100.00	106.76	4.84	4.50	107.10
Moses Stevens	100.00	117.22	5.31	3.00	119.53
Elizabeth M. Cooper .	100.00	114.10	5.18	3.50	115.78
Amos Weed	100.00	115.35	5.22	2.00	118.57
E. Fannie Bradley ...	100.00	103.84	4.71	5.00	103.55
Melvile S. Gibbs	50.00	50.21	2.28	2.00	50.49
Porter Sargent	150.00	183.50	8.33	5.00	186.83
Addie S. Sawyer	100.00	111.71	5.07	3.00	113.78
Arthur C. Sargent ...	100.00	117.24	5.31	2.50	120.05
Heirs of A. R. Kimball	100.00	106.26	4.82	3.00	108.08
George E. Ricker	100.00	108.54	4.91	3.50	109.95
Alfred G. Wells	200.00	200.56	9.11	3.00	206.67
Stephens C. Parsons ..	200.00	232.74	10.55	4.00	239.29
Alfred H. Colby	100.00	106.32	4.82	5.00	106.24
Frank Ward	200.00	232.02	10.55	3.50	239.07
D. A. Moulton	100.00	119.06	5.40	15.70	108.76
S. C. Pease	150.00	176.28	8.01	4.00	180.29
Capt. Moses Sargent ..	50.00	51.77	2.32	2.00	52.09
Nicholas Sargent	50.00	51.77	2.32	2.00	52.09
Edward P. Sargent ...	200.00	227.24	10.33	3.00	234.57
Mary Abby Hoyt	200.00	234.07	10.65	5.00	239.72
Wm. Greeley	100.00	107.48	4.86	3.00	109.34
Moses S. Brown	100.00	114.22	5.18	3.00	116.40
Addie Haley	100.00	106.13	4.82	3.00	107.95
Henry C. Fox	100.00	108.74	4.93	9.20	104.47
George G. Larkin	300.00	325.37	14.78	7.00	333.15

M. E. Sargent	100.00	108.23	4.91	4.00	109.14
Eliza M. Sawyer	114.00	128.34	5.83	4.50	129.57
John L. and Sophia A. Merrill	200.00	310.49	14.11	5.00	319.60
Emily S. Goodwin . . .	250.00	320.17	14.56	4.00	330.73
W. A. Paine	50.00	59.65	2.68	2.00	60.33
Moses Goodrich	100.00	111.65	5.07	4.00	112.72
J. E. Prescott	125.00	144.98	6.57	5.00	146.55
Herbert F. Chase	100.00	108.52	4.91	2.50	110.93
Willis H. Scott	75.00	85.39	3.87	2.50	86.76
Jacob T. Crosby	100.00	114.68	5.20	3.00	116.88
John B. Judkins	350.00	408.73	18.56	6.00	421.29
William Betts	150.00	140.17	6.37	0.00	146.54
Horace J. Batchelder and George H. Nichols	200.00	206.32	9.37	6.00	209.69
Erastus Sargent	100.00	103.36	4.68	2.50	105.54
Joseph N. Leavitt	100.00	106.00	4.82	3.00	107.82
James D. Pike	100.00	105.60	4.77	3.00	107.37
Mary E. Robinson	150.00	156.60	7.11	3.00	160.71
Charles E. Rowell . . .	150.00	157.79	7.15	3.00	161.94
Edward C. Sherman . .	100.00	103.14	4.68	3.00	104.82
Gustavius D. Veal . . .	100.00	104.82	4.75	2.50	107.07
Conrad Kippenberger .	50.00	50.00	2.28	2.00	50.28
Judson S. Jewett	100.00	100.00	4.15	2.50	101.65
Herbert C. Oak	150.00	150.00	6.24	3.50	152.74
Walter S. Chaloner . .	170.00	170.00	7.08	3.00	174.08
Received in 1928					
Benjamin Rowell	50.00		1.51		51.51
Moses Sawyer	50.00		1.51		51.51
C. S. Lockwood	100.00		2.25	2.00	100.25
F. B. Porter	100.00		1.88		101.88
Rufus Bennett	100.00		1.50		101.50
Thomas H. Hoyt	150.00				150.00
Nathaniel L. and Ella S. Howe	100.00				100.00
	$13,346.87	$14,761.16	$676.82	$385.15	$15,702.83

TRUST AND INVESTMENT FUNDS

Cash and Securities in custody of Town Treasurer:

	Balance Dec. 31 1927	Interest 1928	Expended 1928	Received 1928	Balance Dec. 31, 1928
James Whittier Library Fund . .	592.58	26.93			619.51
A. E. Goodwin Library Fund . .	304.77	13.84			318.61
D. J. Poore Library Fund . .	624.52	28.40	22.95		629.97
Thomas H. Hoyt Library Fund . .	27,053.16	1,401.07		30,755.02	59,209.25
Judith W. Kimball Park Fund	1,000.00	45.50	45.50		1,000.00
Amos Weed Park Fund	1,966.56	89.47	75.00		1,981.03
Surplus War Bonus Fund	1,387.75	63.12			1,450.87
Cemetery Perpetual Care Funds	14,761.16	676.82	385.15	650.00	15,702.83
Cash and Securities in Custody of Cemetery Trustees:					
Cemetery Contingent Fund	368.39	16.74			385.13
	$48.058.89	$2,361.89	$528.60	$31,405.02	$81,297.20

PUBLIC ENTERPRISE FUNDS

Electric Light Dept. Depreciation fund	5,726.54	304.32		1,286.45	7,317.31
Electric Light Dept. Reserve fund	6,994.86	318.29			7,313.15
Electric Light Dept. Operating fund (Unexpended balance 1927) . .	4,000.00				4,000.00

BALANCE SHEET, DECEMBER 31, 1928

TOWN OF MERRIMAC

GENERAL ACCOUNTS

ASSETS

Cash:	
In banks and offices	$6,730.41
In Savings Banks:	
Elecetric Light Depreciation	7,317.31
Electric Light Reserve	7,313.15
Accounts Receivable:	
Taxes:	
Levy of 1927	333.89
Levy of 1928	21.019.77
Special Asesssments:	
Moth of 1927	1.25
Moth of 1928	47.49
Water Rates	12,881.29
Electric Light Sales	4,800.91
Due from State:	
State Aid, 1928	108.00
Tax Titles	426.64

LIABILITIES

Unexpended Balances:	
Electric Light Construction	$8,083.77
Electric Light Depreciation	7,317.31
Electric Light Reserve	7,313.15
Electric Light Maintenance	4,000.00
Water Construction	1,839.44
Overlay Reserved for Abatements:	
Levy of 1927	1,750.19
Levy of 1928	881.92
Reserved Fund—Overlay Surplus	1,950.79
Moth Assessment—Revenue	48.74
Tax Title Revenue	426.64
Water Revenue	12,881.29
Electric Light Revenue	4,800.91
Excess and Defeciency	
Surplus revenue of prior years	7774.79
Surplus revenue of 1928	7,066.77

Departmental		
Public Welfare	3,763.20	
Tiling Mill Street	449.57	
Soldiers' Relief	942.83	
	$66,135.71	$66,135.71

DEBT ACCOUNTS

ASSETS		LIABILITIES	
Net funded or fixed debt	$16,000.00	Water Loan	$14,000.00
		Land Damage Loan	1,000.00
		Tractor Loan	1,000.00
	$16,000.00		$16,000.00

TRUST AND INVESTMENTS ACCOUNTS

ASSETTS		LIABILITIES	
Cash and Securities:		D. J. Poore Library Fund	$629.97
Treasurer	$80,912.07	James Whittier Fund	619.51
Trustees of Cemetery	385.13	A. E. Goodwin Library Fund	318.61
		T. H. Hoyt Library Fund	59,209.25
		Judith W. Kimball Park Fund	1,000.00

Amos Weed Park Fund	1,981.03
Surplus War Bonus Fund	1,450.87
Cemetery Perpetual Care Fund	15,702.83
Cemetery Contingent Fund	385.13
	$81,297.20

$81,297.20

LIABILITIES

Bonds and Notes Payable

	Water	Tractor	Land Damage	Total
Year 1929	$3,500.00	$1,000.00	$1,000.00	$5,500.00
Year 1930	3,500.00			3,500.00
Year 1931	3,500.00			3,500.00
Year 1932	3,500.00			3,500.00
	$14,000.00	$1,000.00	$1,000.00	$16,000.00

Interest Payable on Bonds and Notes

	Water	Tractor	Land Damage	Total
Year 1929	560.00	20.62	40.00	620.62
Year 1930	420.00			420.00
Year 1931	280.00			280.00
Year 1932	140.00			140.00
	$1,400.00	$20.62	$40.00	$1,460.62

1928 JURY LIST

As prepared by the Selectmen of Merrimac in compliance with Chap. 234, Sec. 4, of the General Laws.

Aldrich, George L., Merrimac St., Agent
Berry, George W., Main St., Auto Trimmer
Betters, George A., Main St., Laborer
Bird, Frank H., Main St., Retired
Blanchard, Frederic W., Merrimac St., Salesman
Chase, Fred H. G., Central St., Carpenter
Clement, Frank B., Forest St., Draftsman
Colby, Samuel P., Prospect St., Superintendent
Colgan, James T., Bear Hill St., Shoeworker
Grocut, John W. J., Grove St., Woodworker
How, J. Duncan, Merrimac St., Salesman
Huntington, Nathan, Main St., Auto Trimmer
Hoyt, Charles E., Grove St., Painter
Kelley, Willard B., Birch Meadow, Laborer
McKay, Edwin S., Nichols St., Carpenter
Newton, Fred G., Main St., Retired
Pease, Harry A., Walnut St., Painter
Pease, James F., Church St., Auto Painting
Sargent,George A., Bear Hill, Farmer
Sargent, John K., Merrimac St., Farmer
Stewart, Fred H., Church St., Farmer
Thorn, Frank L., Pine St., Electrician
Twombly, Fred C., Grove St., Painter
Williams, Isaac A., Merrimac St., Woodworker

TOWN CLERK'S REPORT

BIRTHS

Number of births returned	45
Males	28
Females	17
Father native born	36
Mother native born	36
Father and mother both native born	32
Father and mother both foreign born	5
Mixed parentage	8

MARRIAGES

Number of marriages recorded	31
First marriage of groom	26
First marriage of bride	25
Grooms native born	30
Brides native born	31
Grooms foreign born	1
Brides foreign born	0
Average age of groom	29 yrs. 2 mos. 12 days
Average age of bride	26 yrs. 10 mos. 25 days

DEATHS

Number of deaths recorded	27
Males	14
Females	13
Under five years	3
Males native born	10
Females native born	11
Males foreign born	4
Females foreign born	2
Of native parentage	14
Of mixed parentage	2
Average age	58 yrs. 4 mos. 20 days
Oldest person	86 yrs. 8 mos. 13 days

DOGS

Number of dogs licensed	107
Males	87
Females	20

Licenses

Sporting licenses issued	99
Trapping licenses issued	3
Minor trapping licenses issued	17

CLIFTON B. HEATH, Town Clerk.

REPORT OF JANITOR OF SARGENT HALL

To the Board of Selectmen,

Gentlemen:

Report of Janitor of Sargent Hall is as follows:

Openings	62
Free	20
Paid at $11	30
Paid at $1	3
Paid at $8	9
Cash received and paid Town Treasurer	$405.00

GEO. A. BETTERS, Janitor.

REPORT OF TRUSTEES OF KIMBALL PARK

To the Selectmen and Citizens of the Town of Merrimac.

Your Trustees have given the Park its usual care and also have added some new shrubs and resurfaced the paths and have kept the grounds up to the usual high standard.

We have received from Judith Kimball

Fund interest	$45.50
From Amos Weed Fund, interest	$75.00
	$120.50

From which we have paid bills as follows:

Labor	61.00	
Resurfacing Paths	29.50	
Shrubs	23.75	
Miscellaneous	6.25	
		120.50

We now hold as Trust Funds in Merrimac Savings Bank:

Judith Kimball Fund	1,000.00	
Amos Weed Fund	1,981.03	
		2,981.03

Respectfully submitted,

FRED G. NEWTON,
RICHARD A. SARGENT,
HERBERT C. McILVIN,

Trustees of Kimball Park.

TREASURER'S REPORT

To the Selectmen and Citizens of the Town of Merrimac.

As Treasurer I would report that I have received in the past year as follows:

Balance, Jan. 1, 1928	$ 6,900.15	
Receipts to Jan. 1, 1929	219,967.51	
		$226,867.66
Payments on orders of the Selectmen	$220,137.25	
Balance on hand Jan. 1, 1929	6,730.41	
		$226,867.66

Respectfully submitted,

RICHARD A. SARGENT,

Town Treasurer.

PUBLIC HEALTH NURSE'S REPORT

The report of the Public Health Nurse for the year 1928 is as follows:

Nursing visits made	643
Prenatal Visits	30
Baby Welfare Visits	29
Maternity	18
Attendance at deliveries	10
Pneumonia	4
Influenza	2
Cancer	3
Hernia	1
Fracture	1
Mumps	21
Bronchitis	1
Accidents	1
Quincy Sore Throat	1
Sore Eyes	2
Abscess	2
Indigestion	2
Pleurisy	1
Shock	3
Tuberculosis	2
Diabitis	1
Attendance at operations	1
Organic Heart Disease	1
Neuritis	1
Accompanied Patients to Drs.	9
Accompanied Patients to and from hospital	4
Accompanied patients to clinic each week in Haverhill (Infantile)	
Patients died	9

Respectfully submitted,

JEAN BADASHAW,
Health Nurse.

REPORT OF POLICE DEPARTMENT

To the Honorable Board of Selectmen,
Gentlemen:

As Chief of the Police Department of the Town of Merrimac, I hereby submit the annual report of the Department for 1928.

Miscellaneous Business

Autos reported lost and recovered	1
Auto accidents reported	53
Assisted other officers	5
Assistance to Medical Examiner	4
Assistance to Fire Inspector	2
Complaint investigated	212
Court fines for use of town	$745.00
Court fines for use of Commonwealth	$955.00
Doors found open and secured	12
Dead bodies found	2
Days attendance at District court	205
Days attendance at Superior court	34
Days attendance at Grand Jury	3
Days attendance at District court of Special Officers	11
Disturbances suppressed without arrest	6
Defects in sidewalk reported	3
Escorts furnished processions	7
Fire Dept. notified of fires, no alarm	1
Gas leaks reported to Gas Co.	1
Headlight Inspections held	7
Inquests	2
Injured persons assisted	6
Lights furnished for dangerous places	1
Lost children, restored to parents	1

Lights found burning in buildings	9
Leaks in water pipes, reported to Water Dept.	1
Number of animals killed	17
Number of unpaid dog licenses collected	56
Number of autos transferred	169
Number of fatal accidents (auto)	2
Number of assignments of Officers to dances, entertainments, etc.	342
Runaway children	6
Search warrants served	4
Sick persons assisted	4
Street light reported out	12
Stray animals returned to owners	2
Supboena served for other Police Depts.	5
Tax Warrants served	4
Value of property stolen	$611.00
Value of property recovered	$488.00
Witness supboenas served	22
Witness notified for Grand Jury	2
Witness notified for Superior court	8
Wires down and reported	2

Arrests:

January	5
February	2
March	7
April	5
May	5
June	10
July	11
August	42
September	6
October	2
November	6
December	7
Total number of arrests for year	108
Male	101

Female	7
Resident	30
Non-Resident	78

Charged as follows:

Assault	1
Delinquent Child	3
Disturbance of Peace	1
Drunkenness	12
Larceny	2
Manslaughter	1
Non-Support	1
Violation of Motor Vehicle law	30
Violation of liquor law	7
Violation of law of road	21
Violation of probation	6
Violation of Lord's Day law	23

Disposed of as follows:

4	Cases continued
1	Committed to Lyman school
1	Dismissed
1	Defaulted
4	Discharged
10	Guilty. Filed
1	Fined $5.00. Paid
4	Fined. $3.00. Paid
19	Fined. $2.00. Paid
22	Fined. $10.00. Paid
2	Fined. $15.00. Appealed
5	Fined. $15.00. Paid
1	Fined. $20.00. Paid
2	Fined. $25.00. Paid
4	Fined. $50.00. Paid
4	Fined. $100.00. Paid
1	Fined. $50.00. Paid, and 30 days susp. for 2 years. Probation

1 Fined. $100.00 and 3 months susp. for 2 yrs. Probation.
3 Fined. $100.00 and 30 days susp. for 2 yrs. Probation.
2 Fined. $100.00. Appealed.
5 For other Police Dept.
1 10 days in H. of C. susp. for 2 yrs. Probation.
3 30 days in H. of C. susp. for 2 yrs. Probation. Appealed.
2 30 days in H. of C. susp. for 2 yrs. Probation.
1 60 days in H. of C. Committed.
1 30 days in H. of C. Committed.
1 60 days in H. of C. susp. for 2 yrs. Probation.
2 Guilty. Filed. to pay damage.

RECOMMENDATIONS FOR 1929

I would ask that the sum of $4,700.00 be appropriated for this department for 1929, which allows for the pay of the Chief and one regular man, also for regular expenses of the Department and Special Officers when needed.

I desire to thank the Honorable Board of Selectmen, His Honor Judge Charles I. Pettingell, the Associate Justices, Clerk of the District Court, the Probation Officer, the Officers of the Department, and all who in any way assisted in upholding and maintaining the good name and reputation of the Town.

Respectfully submitted,

JAMES P. DONAHUE,
Chief of Police.

BOARD OF FIRE ENGINEERS

To the Board of Selectmen and Citizens of the Town of Merrimac.

The Board of Engineers submit their report for the year ending December 31, 1928.

Number of alarms responded to 37.

Jan. 9—Box No. 5. 3.37 P. M. Merrimac Square. Poyen Block. Loss $3,000. Covered by insurance.

Jan. 29—Box 5. 10.15 P. M. Church St. Shoe Store, Emerson Sargent. Loss $50.00. Covered by insurance.

Mar. 3—3.40 P. M. Amesbury, Raymond Farm.

Mar. 9—Tel. 10. P. M. Church St. Chimney Fire, John E. Currier. No damage.

Mar. 12—Box 36. 10 P. M., Merrimacport, Mrs. Breed. Loss $400.00. Covered by insurance.

Mar. 12—Tel. 3.20 P. M. Chimney fire at Hazen Emery Judkins Court. No Damage.

April 2—Box 21. 11.42 A. M. Lake Attitash Park Grass Fire.

April 3—Tel. 2. P. M. West Main St., grass fire.

April 4—Tel. 11.10 A. M. Bellemore Road, grass fire.

April 5—Tel. 3.40 A. M. River Road, grass fire.

April 6—Tel. 11.30 A. M. Bear Hill Road, grass fire.

April 7—Tel. 11.50 A. M. Mill St., grass fire.

April 10—Box 13. 4.49 P. M. Main St., grass fire.

April 10—Tel. 7.15 P. M. Dump fire.

April 16—Tel. 10.55 P. M. Orchard St., grass fire.

April 18—Tel. 3.45 P. M. High St., grass fire.

April 18—Tel. 9.30 P. M. Judkins Court, grass fire.

April 26—Tel. 4. P. M. Dump fire.

April 30—Box 5. 7.00 P. M. Whittier School boiler. Explosion, no loss by fire.

May 14—Box 7. 5.00 P. M. Birch Meadow Brush fire.
June 4—Box 7. 10. P. M. Tar heater.
July 1—Box 36. False.
July 4—Box 14 R. R. Ties East Main St.
July 4—Box 26 2.30. False.
July 4—Box 12. 2.35 A. M. False.
July 4—Box 12. 11.35 P. M. False.
Sept. 14—Box 13. 1.15 A. M., J. B. Judkins factory, no damage.
Oct. 23—Tel. 12.25 P. M. Leaves on side of road.
Oct. 27—Chief Call 12.10 P. M. Emery St., grass fire.
Nov. 1—Chief Call 12.15 P. M. Winter St., brush fire.
Nov. 18—Tel. Chimney fire, Angus Joudrey, Church Street, no damage.
Nov. 24—Box 24 Thompson Grain House, Church St., Loss $50.00. Covered by insurance.
Nov. 25—Tel. Call to Haverhill.
Nov. 29—Tel. 8.30 P. M. Brush fire, Winter St.
Dec. 16—12.25 A. M. False.
Dec. 28—6.39 A. M. Whittier School boiler, explosion, no loss by fire.

There are at present twenty regular men and three substitutes in Hose Co. No. 1 and five regular and two substitutes in Hose Co. No. 2.

During the past year we have installed a heater in the Engine house at Merrimacport, also a lavatory at the Central Fire station.

We recommend the sum of $3,000. be appropriated for the salaries and general maintenance of the Fire Department.

Respectfully submitted,

AARON A. HUME,
J. ARTHUR OLLIS,
F. O. BAILEY,

Board of Fire Engineers

REPORT OF TRUSTEES OF PUBLIC LIBRARY

To the Citizens of the Town of Merrimac:

The annual report of the Trustees of the Merrimac Public Library for the year ending December 31, 1928, is herewith presented. There have been a total of 11,573 volumes in circulation during the year, which is an increase of 178 volumes over the previous year.

The monthly deliveries were as follows:

January	794	July	767
February	1096	August	627
March	1322	September	889
April	1032	October	880
May	1015	November	973
June	1074	December	1104

The Accessions for the year numbered 273 and came from the following sources:

Purchased	229
Mr. E. C. Lane	27
Stanley Judkins	6
Commonwealth of Massachusetts	5
Miss Agnes Patten	2
Miss Ida Cushing	1
Miss Susanna I. Sayre	1
U. S. Government	1
U. S. Shipping Board	1

Under the terms of the will of the late Thomas H. Hoyt, Esquire, the bequest made by him for the purchase of a site and erection of a Library Building must be expended by the Trustees under the direction of the

Massachusetts Free Public Library Commission, and immediately following receipt of the balance of the funds due under this bequest the Trustees conferred with the Commission, preparatory to the selection of a site for a Public Library building. The Commission and the Public Library Trustees have this matter under consideration, and it is confidently expected that there will soon be definite action in this respect.

An appropriation of $850.00 is recommended for the ensuing year.

F. LESLIE VICCARO,
JOHN B. JUDKINS,
ALVIN F. HEATH,
ABBIE W. SARGENT,
FRANK E. WALKER,
LAURA R. JEWELL,

REPORT OF BOARD OF ASSESSORS

Recapitulation

Town Appropriations:	
Town Budget	$92,823.89
State Assessments:	
State Tax	3,060.00
State Highway Tax	446.20
Municipal Light Tax	13.18
County Assessments:	
County Tax	4,291.47
Overlay (of current year)	1,167.52
Total	$101,802.26

Estimated Receipts

Income tax	$8,881.20
Corporation tax	2,558.75
Bank tax	204.95
Licenses	161.00
Fines	373.90
Special assessments	2,279.50
General government	886.00
Health and sanitation	311.90
Highways	100.00
Charities	859.28
Soldiers' Benefit	407.27
Schools	2,675.00
Library	56.21
Cemeteries	350.00
Interest on deposit	92.12

Interest on taxes	765.98	
Total receipts	$20,963.06	
Total deductions		$20,963.06
Net amount raised by taxation		$80,839.20
Number of polls, 776 at $2 each		1,552.00
Total valuation $1,982,180.00		
Tax rate $40.00		79,287.20
		$80,839.20
Moth tax		222.99
Total amount of taxes in collectors books		$81,062.19

Statistics from Valuation Book

December assessments	$207.20
14 polls	28.00
	$235.20
Abatements made in 1928	$285.60
On levy of 1927	318.13
On levy of 1926	147.19
Overlay reserved for abatements:	
On levy of 1927	$1,800.12
On levy of 1928	881.92

CLIFFORD R. HOWE,
GEORGE B. CROFUT,
WILLIAM H. WHITING,

Board of Assessors.

REPORT OF THE MERRIMAC TOWN FOREST COMMITTE TO JANUARY 1, 1929

This year your Town Forest Committee has set 1000 more white pine.

There have been 30 trees taken from the forest for roadside setting.

The brush has been removed from about six acres of young pines. Brush has also been removed from about 1000 rock maples which will soon be ready to reset. We can supply some of these trees to any one desiring them at reasonable prices.

The young pines have made a fine growth this year.

We have up to date set out 33,500 trees.

We have sold a few cords of wood to citizens of the town which they have cut under supervision.

The portion of our Town Forest at the pumping station has received little attention as your Forest Committee has not been able to get a working agreement with the present Electric Light and Water Board. We expect this will be overcome as it has in other towns of the state where they co-operate and work together for town improvement in the water-shed areas that have been set aside for Town Forests.

Total of Town Forest cost above purchase price to January 1, 1928, $264.50

Appropriation for use of Town Forest this year. $300.00

Paid out for labor, setting trees and removing brush,	$127.75
Cutting Wood	90.00
Express on trees	1.32
Teaming	4.00
	$223.07
Received for wood	$36.00
Received for trees	60.00
	$96.00
Making a net cost of	$127.75
Leaving, of the March appropriation not used	$172.25

This makes the cost of the Town Forest to Jan. 1, 1929, $392.25 above the purchase price.

We have on hand unsold 30 or more cords of wood the cutting of which we have paid for this year.

FRANK N. RAND,
CHARLES R. FORD,
JAMES. T. COLGAN.

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen,
Gentlemen:

I have the honor to submit a report of the work in the Department of Weights and Measures for the year 1928, as follows:

Scales sealed	39
Liquid measures sealed	37
Gasoline pumps sealed	25
Oil measuring pumps	4
Stops sealed	122
Kerosene pumps sealed	2

Respectfully submitted,

JOHN A. HUTCHINS, Sealer.

ANNUAL REPORT OF THE BOARD OF WATER COMMISSIONERS

The Board of Water Commissioners herein submit their twenty-fifth annual report for the fiscal year ending December 31, 1928.

We have added 13 new services during the year, making a total of 694, there were 70 services not in use or 19 more than December 31, 1927. As will be seen by the estimates for the ensuing year the expenses will be more owing to the necessity of taking up the pipe of most of the old wells and changing to open ends the same as the new wells installed a few years ago.

Estimates for the Ensuing Year

ESTIMATES FOR THE ENSUING YEAR

Gross expense of operating	$10,840.00	
Bond payment	3,500.00	
Interest	560.00	
Construction	250.00	
		$15,150.00

ESTIMATED INCOME

Water rates	$9,100.00	
Rent and engineer	1,032.00	
Water in town buildings	100.00	
Hydrant service	2,370.00	
Maintenance	708.56	
Cash on hand	1,839.44	
		$15,150.00

We recommend that the Town appropriate:

For water in town buildings	$ 100.00	
For hydrant service	2,370.00	
For maintenance	708.56	
		$3,178.56

CONSTRUCTION

Total expended	$4,731.70

CREDITS

Appropriation	$3,100.00	
Laying service pipe	508.56	
Sale of material	56.23	
Light Dept. account payrolls	1,347.15	
Construction cash Jan. 1, 1928	514.72	
		$5,526.66
Balance	$794.96	

MAINTENANCE

Miscellaneous and repairs	$1,834.46	
Oil and waste	93.99	
Salary of superintendent	830.52	
Salary of collector	509.92	
Salary of commissioners	75.00	
Fuel	2,765.28	
Station wages	1,653.00	
Office expense	519.20	
Bond payment	3,500.00	
Interest	700.00	
Insurance	189.03	
		$12,670.40
Total expended		$17,402.10
Cost of East Main St. extension		$2,420.25
Cost of Locust Grove extension		$99.82

MONTHLY REPORT OF PUMPING STATION

	Gallons pumped	Hours	Minutes
January	3,912,000	203	35
February	3,864,000	194	30
March	3,984,000	208	40
April	3,852,000	199	20
May	3,540,000	191	40
June	3,612,000	186	15
July	4,200,000	201	30
August	3,984,000	223	50
September	3,882,740	188	05
October	3,408,000	179	—
November	3,096,000	155	30
December	3,336,000	165	45
	44,670,740		

BALANCE SHEET

On hand and received:

Appropriation for construction	$3,100.00
Appropriation, water in town buildings	100.00
Appropriation hydrant service	1,906.20
Water rates	8,910.55
Repairing service pipe	88.59
Laying service pipe	508.56
Miscellaneous	110.89
Light Dept., rent of station	350.00
Light Dept., station wages	588.00
Light Dept., office expense	181.80
Light Dept., payrolls	1,347.15
Cash on hand, Jan. 1, 1928	2,049.80
	$19,241.54

Expended and on hand:		
For construction	$4,731.70	
For Maintenance	12,670.40	
Cash on hand, Jan. 1, 1929	1,839.44	
		$19,241.54

LOUIS B. DAVIS,
JOHN MARSHALL,
CHAS. A. LANCASTER,

Board of Water Commissioners.

ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their twenty-fifth anual report for the fiscal year ending December 31, 1928.

We have added 33 light services and 2 power services during the year and there were in use Dec. 31, 1928 740 light services and 19 power services.

Estimates under Section 57 of Chapter 164 General Laws.

EXPENSE

Gross expense of operating	$27,467.00
Depreciation 3 percent on $68,075.31	2,042.26
	$29,509.26

INCOME

Private consumers	$27,600.00	
Municipal buildings	633.48	
Street Lighting	1,275.78	
		$29,509.26
To be included in the tax levy		1,909.26

EXPENDED 1928

Construction:		
Street Lines and Street Light Equipment	$5,972.15	
Meters	389.75	
Transformers	723.36	
		$7,085.26

Cost of Construction:

Steam plant	$3,985.39	
Electric plant	4,481.01	
Stree lines	37,996.59	
Transformer	10,314.26	
Meters	9,243.86	
Street lighting equipment	2,054.25	
		$68,075.36

Maintenance:

Current purchased	$16,136.04	
Station wages	588.900	
Rent of station	350.00	
Repairing lines, etc.	1,119.57	
Lamps, etc.	955.45	
Tools	87.37	
Salary of manager	1,318.95	
Salary of collector	799.92	
Salary of commissioners	75.00	
Office expense	666.49	
Insurance	197.70	
Incidentals	1,771.23	
		$24,065.92

BALANCE SHEET

On hand and received:

Construction fund	
Jan. 1, 1928	$5,363.59
Depreciation fund	
Jan. 1, 1928	7,012.99
Reserve fund	
Jan. 1, 1928	6,994.86
Operation fund	
Jan. 1, 1928	4,000.00
Sale of power	9,223.28
Sale of light	20,560.48

Appropriation town lights	1,753.04	
Pole rentals	22.45	
Sale of lamps, etc.	1,256.27	
Miscellaneous	944.80	
Use of truck	111.04	
Interest on depreciation fund	304.32	
Interest on reserve fund	318.29	
		$57,865.41

Expended an don hand:

Construction and renewals	$7,085.26	
Maintenance	24,065.92	
Depreciation fund	8,113.11	
Reserve fund	7,313.15	
Operation fund	7,000.00	
Construction fund	4,287.97	
		$57.865.41

LOUIS B. DAVIS,
JOHN MARSHALL,
CHAS. A. LANCASTER,

Municipal Light Board.

REPORT OF COLLECTOR OF TAXES

A. Raymond Waterhouse, Collector, in account with the Town of Merrimac:

FINAL ACCOUNT—1927 TAX LIST AND ADDITIONS

Dr.

To uncollected resident taxes (last report)	$7,393.40
To uncollected non-resident taxes (last report)	2,376.99
To uncollected Attitash Park taxes (last report)	400.60
To late assessments (last report)	28.08
To late collections (last report)	7,292.57
To additions since last report	2.00
To interest received on over-due taxes	655.30
	$18,148.94

Cr.

By cash paid to Town Treasurer	$17,578.78	
By abatements	290.14	
By tax titles held by the Town	280.02	
		$18,148.94

1928 ACCOUNT

Dr.

To 1928 tax list and additions	$81,371.79
To interest received on over-due taxes	138.13
	$81,509.92

Cr.

By cash paid to Town Treasurer	$60,157.06	
By uncollected resident taxes	11,402.97	
By uncollected non-resident taxes	3,229.30	
By uncollected Attitash Park taxes	325.30	
By abatements	324.60	
By late assessments	20.00	
By collections since Dec. 31, 1928	6,050.69	
		$81,509.92

UNCOLLECTED RESIDENT TAXES

Aldrich, George L.	$ 6.80
Allard, Ernest J.	24.40
Allen, Fred E.	34.00
Anderson, Charles B.	6.40
Bailey, Cora F. & James W.	62.00
Bailey, Lucy, heirs and Dev.	3.30
Baker, Albert G.	2.00
Battis, Elmer E.	133.55
Battis, J. William	99.20
Bernard, Melbourne G.	40.80
Bisson, Joseph	435.45
Blackden, Eli	2.00
Bond, Arthur R.	2.00
Bouley, Mary B.	64.00
Bousqet, Ida M.	60.00
Bridges, Charles E., bal.	24.75
Brown, Perley W.	4.80
Buckley, Leo J.	2.00
Burke, Oran W.	77.20
Bushong, William P.	2.00
Buzzelle, Ernest W. P.	3.60

Campbell, Roy T.	2.00
Carroll, Esther	56.00
Carter, Loren E. & Hughenia	83.60
Chard, Franklin A.	62.55
Clark, Annie E.	78.75
Colburn, Horace E., bal.	8.40
Collins, John J. & Alice M.	59.70
Connor, J. Fred & Doris	74.00
Connor, Timothy, heirs	30.00
Coster, Fred	2.00
Crane, Willard R., bal.	36.75
Crossman, Chester E.	2.00
Davis, Clyde H.	6.40
Davis, Harriet J.	824.00
Davis, Herman F.	1,885.15
Dawley, Alfred E.	2.00
Deminie, Adelaide & Henry W.	113.55
Demerit, Charles J.	102.00
Dickens, Ella K., bal.	50.00
Donahue, Dennis F.	3.20
Eaton, Frank E.	2.00
Eaton, Leslie R. & Annie L.	46.00
Eldridge, Wallace L.	48.00
Ellis, Albert E. & Minnie M.	72.00
Foster, Willis J.	88.20
Frances, Edward	2.00
Glover, Almon E.	43.00
Greeley, Arthur B. & Mildred	88.00
Hall, Carl W.	2.00
Hall, George G. E.	65.25
Hamel, Arthur J.	34.00
Hardy, Frank E.	66.00
Hargraves, Arthur E.	92.80
Hargarves, Daniel E., bal.	38.05
Harvey, Wendell T.	8.80
Haskell, Horace W.	2.00
Haskell, Myron H.	2.00

Heath, Fred L.	75.20
Herbert, Victor	19.20
Hills, Chester F. & Maria L.	76.00
Hopkinson, Fred T.	205.00
How, J. Duncan	112.80
Howeison, Rufus E.	44.00
Hoyt, Eva M. & Horace W.	117.25
Hughes, John H. & Hazel G.	42.00
Hughes, Laura B.	34.00
Hughes, Mary A.	84.00
Hume, Aaron A.	84.00
Hume, Aaron T.	2.00
Humphreys, James	51.95
Hutchins, John A.	3.20
Hutchinson, Oscar S. & Ethel A.	64.40
Kelly, Willard B., bal.	130.60
Kennedy, John	2.00
Kennett, F. Maynard	57.50
Kidston, Mary	9.20
Kingsbury, Ella E.	84.00
Knight, Harold L. & Helen L.	27.60
Kourian, George W.	3.20
Krebs, Harry C.	59.00
Lancaster, Charles L.	262.37
Lane, Ethel J., bal.	3.00
Lavalley, Wilfred	56.00
Legault, James	6.80
Legault, Henry	50.00
Leskivich, John	7.20
Lydston, W. W., heirs, bal.	52.00
McCutcheon, Thomas & Margaret	92.00
McInnis, George A.	120.00
McKinnon, Wm. F.	2.00
Merrill, Moses B.	66.00
Merrimac Shoe Mart	40.00
Merrimac Sweet Shop	100.00
Miles, Charles W., heirs	60.00

Miner, Louise J.	52.00
Moore, Mary, heirs	82.00
Naismith, James B.	163.20
Peavey, Albert W.	2.00
Perkins, John F., bal.	46.00
Picard, Ludger	47.60
Prescott, Carl G.	2.00
Purdy, Austin H. et als.	94.00
Purdy, George B.	102.80
Rand, Frank H. & Fannie H.	410.10
Raymond, Harold W.	2.00
Roberts, Walter A. et als.	2.00
Rogers, Annie E.	78.00
Sande, Charles E.	42.00
Sande, Lester	2.00
Sargent, John K. & S. Bixby	256.80
Sargent, Ralph H.	184.00
Smith, Albert B.	122.00
Smith, George P.	41.20
Spencer, Roy	2.00
Steer, William H.	168.20
Stewart, Charles W.	65.20
Street, Wm. H.	7.20
Streeter, Chester W., bal.	39.20
Streeter, Mary T.	40.00
Streeter, William C. & Josephine C.	193.50
Stuart, James H.	16.00
Sutherland, Annie L.	46.00
Sweeney, Harry	10.00
Tammick, Henry C.	36.40
Tilton, Starling	10.00
True, Donald S.	3.60
Urquhart, Arthur F.	2.00
Valleries, Joseph I., bal.	82.80
Wallace, Erle G. & Altha G.	101.20
Wallace, Loren H.	35.20
Wentworth, Chester	2.00

Wood, Lucy	120.00
Worcester, Edward H.	47.70
Worcester, Georgia M.	418.80
Wright Garage Co.	552.40
Wright, Thomas W.	94.00
Total	$11,402.97

UNCOLLECTED NON-RESIDENT TAXES

Atwood, Altho P. & Newell D.	$ 48.40
Bishop, Carrie	14.00
Block, Isadore H. et als	35.20
Clapp Co., Charles G.	400.00
Cochrane, Herbert P.	6.00
Cottam, Archibald J.	64.00
Currier, Earl W.	14.00
Dawley, Julia A.	80.00
Dore, Leslie	122.00
Garavanta Heirs, John	82.00
Gay, Frank E.	4.00
Gillett, Burt W.	56.00
Grimm, Sarah A.	60.00
Hannan, William J.	300.00
Houghton, Joseph D., Heirs	76.00
Kinsman, Clara M.	20.00
Knapp, Carroll S.	2.50
Maggi, Ellen M.	66.00
Manning, Catherine C.	6.00
Marcus, Israel	792.00
Mears, Arthur L.	8.40
Rawsons Product Co.	282.00
Sawyer, Harland, Heirs	4.80
Senee, Adolphus	297.60
Spencer, Eleanor M.	144.40
Sargent, M., Heirs, bal.	188.00

Walsh, Anna E.	8.00
Whitman, John R.	48.00
Total	$3,229.30

A. RAYMOND WATERHOUSE,

Collector.

Annual Report

of the

School Committee

of the

Town of Merrimac

FOR THE YEAR ENDING DECEMBER 31

1928

IN MEMORIAM

Clara A. Twombly

Died December 11, 1928

Teacher of the Fourth Grade
in
The Center School

A Lover of Children
A Sincere Friend
Untiring in Her Service for Others
A True Christian

53rd. ANNUAL REPORT OF SCHOOL COMMITTEE

To the Citizens of Merrimac:

The School Committe respectfully submits this their fifty-third anuual report.

Immediately after the Town Meeting in March and the qualification of Irving M. Manning, who was elected a member, the commitee organized as follows: Harry A. Pease, Chairman and Irving A. Manning, Purchasing Agent and Secretary.

This year has been an active one for the School Committee. The usual duties of the committee are many and often quite difficult, and this year with election of a superintendent and a principal of the high school and several other changes in the teaching positions, the committee feel that they have had a very busy year. The committee feels keenly its responsibility to the children of the schools and to the voters of the town, and have endeavored to conduct the affairs of the school on an economical and business-like basis hat will not effect adversely a satisfactory educational result. The cooperation of our fellow townspeople in allowing us to proceed with our plans without undue criticism is deeply appreciated and we hope to continue to merit their confidence.

Superintendent Herman N. Knox, who had served the town faithfully for the past nine years, resigned in April, his resignation to take affect October 14. As Merrimac is united with the towns of Salisbury, Newbury, and West Newbury into a Superintendency

Union, the matter of electing a new superintendent to fill the vacancy had necessarily to be taken up by the school committee of the four towns acting as one committee. Before a new superintendent was finally elected many meetings had been held in the various towns extending over a period of several weeks. Many very promising candidates appeared before the committee and finally Doctor John C. Page was elected.

Doctor Page is a man who is especially well prepared for the position, both by training and by experience. In June, 1928, he was one of two men who received the full professional degree of Doctor of Education from Harvard. He is, perhaps, the first man with this degree to accept a union superintendency in Massachusetts. His special contribution to the field of education is the "Comparison of Heredity and Environment in Child Growth and Development," the result of which will appear under the Harvard Growth Study. In 1924 he was made a Master of Education by Harvard. During the school year 1922-23 he studied at Teachers College, Columbia. 1908 he received the degree of Bachelor of Science from the University of New Hampshire. For nearly eight years he was Principal of the West Newbury High School. Since that time he has organized and administered science in the Scarborough School, New York, has been Junior Master in a school in Boston, has been head of the Department of Education at the University of Maine, director of summer courses in education for school officials and teachers, and has spent a year in special educational work in Chicago. He is a specialist in educational psychology and in child growth and development. Altogether he has had twenty years of experience in various educational fields since his college graduation. The committee feels that the schools should develop and show a marked improvement under Dr. Page's administration.

Mr. Aubrey W. Taylor, who had been principal of the high school for seven years, resigned at the end of the school year in June, and Mr. Chauncey D. MacKay was elected principal of the high school. Mr. MacKay is a graduate of Boston University and has had several years of experience as a high school principal. He has been a successful teacher in his former positions and the committee has every reason to believe that under his administration the standard of the high school will be greatly improved. Five other changes have been made in the teaching positions this year which in every case has strengthened the school and increased the efficiency of the teaching force of the whole system. The committee feels that although there is still much to be desired, we have at the present time probably the most efficient group of teachers working in the schools that we have ever had before and we hope that this very desirable condition may continue.

In the Merrimacport School a new steel ceiling has been put up to replace the old plaster ceiling which had been condemned by the State Building Inspector. This has been painted, as also were the plaster walls, and all the woodwork has been varnished, and new curtains have been purchased for the windows. This room now presents a very neat appearance and is undoubtedly one of the most attractive school rooms in town.

In the Prospect Street School electric lights have been installed and this building is now in first-class condition.

In the High School building the heating plants have been overhauled and are now in good running order.

One of the greatest problems which the School Committee has had to contend with this year is that

of finding suitable room to accommodate the unusually large number of scholars. That must be provided for in some of the classrooms. In the fourth grade room the condition has actually become serious. There are fifty-three scholars enrolled in this grade this year and there are not seats enough in the room to accommodate fifty-three scholars. As this room is one of the smallest in the building it is not possible to put in more seats there. Also according to State Law one teacher shall not have under her care more than fifty scholars. It seemed that the logical thing to do was to provide another school room, furnish it with desks, seats, and the other necessary supplies, employ another teacher, and divide the room—to have two fourth grade rooms. The only room which it seemed could be used for this purpose was the one in the Davis Building formerly occupied by the Square and Compass Club. This room could be leased for the purpose, but the State Building Inspector would not allow it to be used as a classroom as he considered it unsafe. It was finally decided to install the Platoon system in the fourth grade room. By this arrangement one-half of the scholars come to school in the forenoon and the other half come in the afternoon. This arrangement does not apply to those riding in the barges. These children come in the morning and ride home at night, making it necessary for them to remain in school for the full day. This is not entirely satisfactory but is the best that can be done under the circumstances. The seating condition in the fourth grade room is the worst of any at the present time in the Center School, but in several of the other rooms the condition is nearly as bad. The fact of the matter seems to be that the town has not only worn out this old school house but has actually outgrown it also. Not only has this building through its many years of constant use been finally reduced to a condition where it is no longer prudent to expend large sums of money to

repair it, but it has actually come to a point where it is no longer large enough to accommodate the number of pupils who must attend school there. It is a very expensive building to operate and is very unsatisfactory for the purpose for which it is used. The teachers and pupils there are seriously handicapped and they are constantly working at a great disadvantage.

In regard to the school supplies, we have this year purchased several of the most modern maps and geographies which are now being used to good advantage, and also several of the latest and most approved textbooks and reference books have been secured.

The committee feel that the past year has been one of marked progress for the schools of Merrimac.

HARRY A. PEASE,
F. E. SWEETSIR,
IRVING M. MANNING,

REPORT OF SUPERINTENDENT

To the School Committee of Merrimac:
Gentlemen:

This, my first annual report, covers a short period only, at the end of the calendar year 1928.

The outstanding need of Merrimac is a new school building in place of the present one at the Center. You do not need to be told this; you know it already, and have made it apparent by your responses on many occasions.

The rate of total tax on every thousand dollars valuation in Merrimac is high. Among 113 Massachusetts towns having a population of less than 5000 and supporting a high school, only two others have a higher tax rate on each thousand dollars valuation. But the apportioned share of this local tax money that Merrimac spends on its schools is a different story. 94 of the aforesaid towns of Merrimac's type spend a larger amount per child, and only 18 spend less. Even if the latter comparisons are made by figuring the amount spent on schools per thousand dollars valuation, it leads to but one conclusion, namely, that the share of total tax money which Merrimac has apportioned to its schools does not compare favorably with the share apportioned by other Massachusetts towns of the same type, state reimbursements of course being deducted.

The rural sections of most of our country are hard hit in their effort to support schools adequately; in rural Massachusetts the burden of keeping in step from

a general property tax would be unendurable were it not for state reimbursements. Even so, it is all but unendurable. In most of the countries of Continental Europe, teachers' salaries are paid in full by the state; in Australia and in Hawaii, the total cost of education is paid by the state. We of rural New England, with our traditions of local self-government, do not take kindly to the idea; but every court case in recent years has been decided in favor of the proposition that education is a state concern. In spite of this, the erection of a school building is, under present conditions, a matter of local financing.

Members of state tax commissions and students of public finance agree very closely on two points: (1) that general local property taxes on homes have risen to the point of a national scourge, and (2) that more money is needed for schools, roads, and other public enterprises. The significance of state reimbursements is just this: that the points aforementioned are being recognized and a beginning is being made to correct them. In the meanwhile the situation calls for courage. The recent attitude of Montana under worse conditions of a similar nature will always stand out as heroic in American educational history.

As a state, Massachusetts can well afford adequate support for education; in fact, she stands fourth among all the states of the union in the amount of available current income per child of school age. This figure is somewhat better than the following: in the average effort which her citizens make to support education, today she stands twenty-third.

It is not sound business policy for any community to tolerate second and third rate school buildings; in the end the whole tone of the community life is lowered,

and the money sunk in upkeep and repairs on gone-by structures constitutes a dead loss.

Merrimac is fortunate just at the present time in that her bond liabilities are nearing a conclusion.

A citizen of Merrimac the other day said, in substance, "Why talk about a new building? Why not keep going just as we are? What was good enough for a generation back is good enough for a generation hence."

Most of us are given to fantasies now and then, and most of our fantasies occur in fields in which we have only a smattering of the facts at hand. To us New Englanders there is something particularly appealing about the dream of the little red schoolhouse and the schoolmaster of yore, the self-abnegating soul whose chief pay was his joy in invigorating life through knowledge. But most of us would dislike to see this schoolmaster pinched and cramped under the congested and unhygienic conditions of our present Centre School. At heart we realize that he and his pupils had space and quietude in which to breathe and grow and wax strong. In other words, he and his pupils had, almost without cost, those essential conditions for proper growth and development for which we are asking today. The very citizen who spoke, Santayana-like, in undertone of sweet regret for a vanished world, doubtlessly lives a life as consistent with the present as this schoolmaster's was with the past. It is to be expected that he went in his automobile to a modern heated home and enjoyed his electric lights, telephone, and radio. Probably, too, his wife does not spin. And yet.....

"Where shall our children play?" I asked.

"Same place as they used to years ago," he responded.

I am glad to record the question and the answer for the consideration of citizens as they watch the street and the Square and grounds about our Centre School, 1929.

I have centered my report unapologetically about your chief need, omitting many details which would usually come from the superintendent. Only a word or two more.

My term of office has been rather short to attempt at this time a significant summary of the strong and weak points of your present system. Then, too, there are ways and means today which are much better than mere judgment for comparing school accomplishment with certain nation-wide grade medians. Early in 1929 I hope to start a sort of preliminary survey. In this work I know that I shall have hearty cooperation, and no one will be more interested than the teachers themselves in helping to determine which subjects are crying loudest for more and better instruction.

Since my term of office your staff has remained unchanged, except for the sad loss by death of Mrs. Twombly, second-grade teacher at Centre School. The principal of your high school, Mr. Chauncey D. MacKay, was new to you this fall, I am informed. I take this occasion to commend him to you, heartily.

Near the end of 1928 a number of much-needed books and maps were added. This was made possible through the prudent planning of the school funds by my predecessor, and by you, members of the Merrimac School Committee.

During 1929 there is plenty in sight to do, but there is scarcely need of taking space here to mention it

in details, since it can doubtlessly be handled through the regular channels.

I wish to express my appreciation, members of the Merrimac committee, of the untiring interest in the boys and girls of the town which you have shown at all times during my work with you, however difficult the problem at hand.

Respectfully submitted,

JOHN C. PAGE

HONOR ATTENDANCE

Not Absent for Six Years
September 1922 to June 1928

Grace Chaput
Donna Hall

Not Absent for Four Years
September 1924 to June 1928

Charlotte Franklin
Frances Gilmore

Not Absent Three Years
September 1925 to June 1928

Florence Hutchins
Rita Hardy

Not Absent for Two Years
September 1926 to June 1928

George Hoyt
Jennie Joudrey
Frances Hutchins
Lorin Clark
Lois Schultz
Linna Carroll
Pearl Morgan
Flora Bell Joudrey
George R. Clark, Jr.

Not Absent for One Year
September 1927 to June 1928

Claudia Chard
Mildred Deminie
Alice Doust
Dorothy Eastman
Kenneth Fowle
Helen Franklin
Dorothy Hale
Reginald Hardy
Hilda Kidston
Gertrude MacCarron
Arlene Merrill
Ruth Munroe
Nordis Sande
George Trefethen
Ernest Hughes
Constance Sanuk

John Walker
Ruth Eastman
Arthur Hoyt
Ernest Rogers
Evelyn Gilmore
Beatrile MacCarron
Virginia Reardon
Leon Dow
Geatrice Urquhart
John MacCarron
Howard DeLong
Robert Calnan
Margaret Dow
Arline Hirst
Mila Magie
Sylva Clark
Donald DeLong
Harriet Hutchins
Frederick McKinnon
Mary Rand
John Franklin
Berdino Schiavoni
Dana Colby
Marjorie Fowle
Harold Colby
Harrison DeLong
Elaine Noone
Marjorie How
Bertha Clark

COMMENDABLE ATTENDANCE

Not Absent Over Five Days
September 1927 to June 1928

Evelyn Beloff
Arthur Carroll
Laurence Colmon
Theron Condon
Irma Corney
Marguerite Deminie
Anna Eaton
Rosamond Foster
Helen Fraser
Ernest Frye
Edith Gillen
Brooks Gilmore
Lucille Godin
Virginia Goodwin
May Hammond
Frank Haskell
Wilfred Journeay
Margery Kidston
Edith Kirstead
Lois Lane
Nina Laraway
Dorothea Larivee
Waldo Lehto
Jean MacDougall
Allen Manning
Henry MacCarron
Sherman McCitcheon
Raymond Odiorne
Helen Peaslee
Evelyn Pettigrew
Harris Purdy
Esther Sargent
Marjorie Sargent
Palmer Sargent
Paul Schultz
Charlotte Staples
Henry Whitcomb
Marjorie Williams
Robert Bean
William Bushong
William Calnan
Everett Carroll
Eugene Deminie
Paul Metcalf
Carey Reynolds
Ransford Spinney
David Stewart
Gertrude How
Jeanette Odiorne
Ruth Sheldon
Nellie Slobon
Allegra Spinney
Helen Urquhart
Herbert Brown
John Fitzgerald
Hepke Kotyebue
John Lancaster
Edward Larivee

Donald MacDougall
Francis Slobon
Elwood Thornton
Phyllis Colby
Helen Earl
Rosella Lawrence
Elizabeth Metcalf
Arlene Smith
Georgene Smith
Rosalie Thornton
Gertrude Webster
William MacCarron
Thomas Mann
Elbert McConnell
Paul Morgan
Roland Ray
John Slobon
Chester Streeter
Inez Blackden
Muriel Corney
Mary Manning
Gladys McGregor
Ruth Metcalf
Hortense Sande
Lucille Schiavoni
Glenna Blackden
Ray Brown
Horace Fairbanks
Harold Fitzgerald

James How
Elsie Raymond
Winnifred Reardon
Thelma Sande
John Smith
Edwin Davis
Everett Eaton
Roland Roberge
Leon Smith
Mythel Collins
Arlene Hazeltine
Mary Hutchins
Sylvia Tammik
John Joudrey
Thomas Jones
Henry Lay
Margaret Tammik
Bernice Trefethen
Donald Harvey
Alice Raymond
Charlotte Sande
Philip Brown
Geraldine Douglas
Marion Harvey
William How
Pearl Raymond
Lillian Sande
Arlene Webster

ATTENDANCE DATA

School	Total Membership	Average Membership	Percent of Attendance	Days Attended	School Year 1927 - 1928
Merrimacport	22	19.54	96.30	3173	Ethel Davis
Centre I	48	41.32	93.02	7026	Catherine Collins
Centre II	40	36.73	95.87	5117.5	Clara Twombly
Centre III	40	37.14	93.66	5852	Sarah Titcomb
Centre IV	45	43.35	94.85	6909.5	Sadie MacKenzie
Centre V	46	43.33	93.88	6834.5	Grace Sawyer
Centre VI	36	33.28	95.15	5296	Wilma Kingsbury
J. H. S. VII	43	40.9	96.49	6655	Rose Schifino
J. H. S. VIII	33	29.02	96.98	4876	Chester Wickett
Total Elementary	353	324.61	94.92	52339.5	
Senior High	102	97.61	95.72	16166	Aubrey Tabor
Town Total	455	422.22	95.11	68505.5	

REPORT OF THE PRINCIPAL OF THE HIGH SCHOOL

Doctor J. C. Page, Superintendent of Schools and Members of the School Board

Gentlemen:

I submit herewith my first annual report of the Merrimac High School.

The enrollment for the fall term is as follows:

	Boys	Girls	Totals
Freshmen	17	13	30
Sophomores	5	15	20
Juniors	6	16	22
Seniors	8	9	17
Totals	36	53	89

The percent of attendance, 96.67, is highest for many years and seems especially creditable since the prevalent grip and severe colds kept many from attending school.

The High School still remains in class A as approved by the State Board of Education, and enjoys the certificate privilege from the New England College Certificate Board.

Several series of books have been changed for more modern texts, and reference books for the purpose of broadening the subject have been supplied for some classes. The School Board has been very kind in

meeting the demands of the High School in these requests in the interest of progress.

College preparatory standards are maintained in college preparatory subjects thus enabling those students going on to college to gain the certificate privilege in all subjects in which they earn 85% or better. This is the privilege granted to the average college preparatory school. The faculty is maintaining a high degree of scholarship and give the students ample opportunity for college preparation.

In the English Department, twenty points of outside or home reading are now required. The various approved books are evaluated according to the length and the selection, difficulty in reading, etc., and each student is expected to read and report in writing on a total of twenty points of such reading material. These reports come periodically and are due at stated times.

Due consideration is being given a course in World History to supplement work of the History Department. This subject is popular in High Schools in that it gives a broad scope and realization of history to the student who takes the General or Commercial course and therefore cannot afford the time for both Ancient and Modern History. The course commonly starts with the dawn of civilization and dwells briefly upon ancient, mediecal and modern history.

It would seem wise to reorganize a few of the subjects of the Commercial Department. It is suggested that more time be given to commercial arithmetic than to commercial geography, since the arithmetic is fundamental to the bookkeeping I and II courses which follow in the Sophomore and Junior years. In the past it has been necessary to instruct the Students in commercial arithmetic with the sacrifice of bookkeeping I.

Consequently we have not had the time to give a well rounded course in bookkeeping. A consequent change in commercial geography, bookkeeping I, and office practice is evident by a study of the courses of study offered in the High School, which follow this report.

The first two issues of the schoo l periodical, the Jamaco Journal, have been printed and bound by a printer. Last year the commercial department printed the paper on the school duplicator, as well as compiled and bound the paper. The burden fell upon the commercial teacher and upon those students who were capable of typewriting the material. The work this necessitated can hardly be realized by one not well acquainted with it. The paper printed by this method to the layman did not reflect the work actually put into it. Consequently the Journal this year is neatly printed as only the commercial printer can make it, and is financially self supporting. As a result, the commercial department has adequate time for expedient routine work.

An athletic association has this year been organized. The object of the asociation is to support athletics in the school both financially and morally. This organization composed of the students and teachers, has done a great deal in sponsoring athletics. Organized cheering has also substantially raised the school spirit in this connection. The school as a whole again sucsuccessfully conducted a magazine subscription campaign. The money was raised for athletics.

The majority of the students are realizing the vital importance of completing all home lessons. For the benefit of those parents who do not understand high school procedure, I would explain that most high school work is dependent upon the home work done by the student. Each day the teacher discusses, examines

or explains the work done at home the evening before. Consequently the responsibility cannot be overemphasized that parents have in inducing students to faithfully complete each home lesson so that during the class next day, they can intelligently participate in the class work.

Playground facilities about the high school are very meager. In the fall and in the spring the boys and girls participate in their respective sports on the high school grounds. Because of the filling in program of gradually leveling off the field with ashes, a large part of the playground cannot be used. As an incentive to baseball and other outside activities the large field to the West of the building should be filled, leveled and grassed wihin the year. There is space and the situation for a fine playground if it can be utilized. The proximity of the field to the high school makes it doubely desirable.

The class in Chemistry this year overcrowds the science laboratory. The work of the General Science class is impeded because of scant facilities in science. The laboratory is too small and the sinks are too close. I suggest that this be remedied, and that a door be cut between the science store room and laboratory so that classes in the adjacent room will not be disturbed by anyone going from the laboratory to the store room as is now necessary.

An electric synchronized timing system would wisely replace our present wall clocks which keep different times or else do not go at all. Such electric system as that generally used in modern schools is permanent, accurate, and dependable.

Supplementing this report of progress and of suggestions, I express my gratitude to the members of the

school committee and to Doctor Page for their interest and cooperation in the administration of the High School.

Respectfully submitted,

C. D. MACKAY,

Principal.

HIGH SCHOOL COURSE OF STUDY

	College Preparatory	Commercial	General
FIRST YEAR	English I	English I	English I
	Latin I	Com'l Geog. ½ yr.)	General Science
	Algebra	Bus. Pract. ½ yr.)	Two Electives
	Aicient History	Two Electives	* *
		General Science	Com'l Geog.)
		Ancient History	Bus. Pract.)
		Algebra (Latin)	Ancient History
			Algebra
SECOND YEAR	English II	English II	English II
	Latin II	Bookkeeping I	Modern History
	French I	Two Electives	Two Electives
	Geometry	* *	* *
		Modern History	Bookkeeping I
		French I	French I
		Geometry (Latin)	Geometry
THIRD YEAR	English III	English III	English III
	American History	American History	American History

HIGH SCHOOL COURSE OF STUDY

	College Preparatory	Commercial	General
	Latin III	Bookng. II ½ yr. }	Electives to make
	French II	Office Prac. ½ yr. }	four (4) units
	Review Math.	Stenography I	* *
	Physics or Chemistry	Typewriting I	Bookng. II & }
		* *	Office Prac. }
		French II	Stenography I
		Review Math.	Typewriting I
		Physics or Chemistry	French II
			(Phys. or Chem.)
FOURTH	English IV	English IV	English IV
	Civics	Civics	Civics
	Latin IV	Stenography II	Electives to make
	French III	Typewriting II	four (4)
	Advanced Math.	* *	* *
	Chemistry or Physics	French III	Stenography II
		Advanced Math.	Typewriting II
		Chemistry or Physics	French III
			Chemistry or Physics

MERRIMAC HIGH SCHOOL CLASS OF 1928

Robert Greeley Casazza
Marguerite Antoinette Deminie
May Brewster Hammond
Florence Evelyn Hargraves
John Henry Haskell
Evelyn Blanche Hirst
Margery Anna Kidston
Edith Elaine Kierstead
Georgianna Rebecca Lancaster
Lois Nathalie Lane
Nina Lilla Laraway
Waldo Nicholi Lehto
Ruth Marie Liberty
Muriel Jean MacDougall
Allen Reed Manning
Albert Philip Messier
Roy Edward Morgan
Harris Henry Purdy
Marjorie Abbie Sargent
Bearice Gertrude Smith
Phyllis Mae Turner

JUNIOR HIGH SCHOOL CLASS OF 1928

*George Woodbury Bacon
*Irving Alexander Blake
*Robert Malcolm Carter
*Phyllis Colby
Helen Elizabeth Earl
*Ruth Dean Eastman
*John Robert Fitzgerald
*Charlotte Christin Franklin
*Louisa Donna Franklin
*Charlotte Ellen Haskell
*Ernest William Hughes
Stanley Lovering Judkins
*Rusell Beauregard Kelly
*Hepke Ernest von Kotzebue
*John Chapin Lancaster
*Edward Rudolphe Larivee
*Rosella Lawrence
*Rose Emma Mader
*Andrew Sinclair Marshall
*Elizabeth Margaret Metcalf
*Constanti Paul Sanuk
*Francis John Sloban
*Agnes Arlene Smith
*Rosalie May Thornton
*John Oliver Walker
*Gertrude Elizabeth Webster
*Charles Lincoln Whitcomb

*—Entered Merrimac High School.

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